



**Dhelkaya
Health**

ANNUAL REPORT
2023 | 24



dhelkayahealth.org.au



Welcome to Country Smoking Ceremony, Dhelkaya Health Castlemaine campus, June 2022

Acknowledgement of Country

Dhelkaya Health is located on the traditional lands of the Djaara people. We pay our respects to their Elders past and present, and acknowledge all Aboriginal and Torres Strait Islander peoples as the First Peoples of this nation. Dhelkaya Health is committed to achieving equality in health status between Aboriginal and Torres Strait Islander peoples and non-Indigenous Australians.

Acknowledgements and Feedback

We wish to thank everyone who contributed to this report – staff, members of the community, volunteers and clients. We value your comments and feedback, so please get in touch:

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Dhelkaya Health acknowledges
the support of the Victorian
Government



Our services are delivered on the
traditional lands of the Dja Dja
Wurrung people. Artist: Kerri Douglas



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Our Care – A Snapshot





Our Purpose, Values and Promise

The 2023-24 year marks the first 12 months of actioning our strategic plan. We have made solid progress across all strategic priorities ‘Local care for local people’, ‘A shared future’, ‘One Dhelkaya’ and ‘People first’. Key supporting plans and frameworks for these priorities have been finalised and reporting back to the community has been ongoing through regular news releases, information published on our website and through social media, and disseminated via consumers who sit on committees such as the Consumer Advisory Committee and the Health Equity and Community Wellbeing Committee.

Our purpose and role

Healthier Together – We engage and empower individuals and community

Our values

Our ‘**Breakthrough Values**’ are beliefs that are shared, and visible as behaviours, and that propel us to our desired future. These are:



Empathetic

We are caring, compassionate and kind



Inclusive

We are welcoming, trustworthy and warm



Professional

We are dependable, expert and ethical



Transformative

We are curious, progressive and creative

Our core values

As reflected by the Victorian Public Sector:

- Responsiveness
- Integrity
- Impartiality
- Accountability
- Respect
- Leadership
- Human Rights

Our promise

- We’re here for you
- We listen
- We respond to change
- We aim for the best results every time



Our Message to the Community

As we reflect on the past year at Dhelkaya Health, we are filled with immense pride and gratitude for the strides we have made together in serving our community. The year 2023-24 has been marked by significant achievements across all areas of our service, driven by our commitment to excellence, compassion, and innovation.



One of our proudest accomplishments has been our journey towards inclusivity and diversity. We have raised the Intersex Progress Flag and the Torres Strait Islander Flags, which are both flying permanently at our Castlemaine campus to symbolise our dedication to creating a welcoming environment for all. Our provisional accreditation for the Rainbow Tick underscores our ongoing commitment to delivering inclusive, respectful and responsive healthcare to LGBTIQ+ community members. By supporting events such as PRIDE Castlemaine, Queer Connect at Theatre Royal, the Silver Rainbows and launching a staff LGBTIQ+ wellbeing group, we have further strengthened our bonds with diverse communities and underscored our commitment to a world free from discrimination.

Our organisation also took significant early steps forward for gender equality, making a voluntary submission of a Gender Equality Action Plan to the Commission for Gender Equality in the Public Sector. The plan was approved by the Commission in June this year. In late 2023 we hosted a lively event in our auditorium to celebrate the public signing of the Loddon Mallee CARE Partnership with Ms Tricia Curry, CEO for Women's Health Loddon Mallee.

A packed room of staff heard some very deeply moving remarks from keynote speaker Dr Niki Vincent, Victoria's first Public Sector Gender Equality Commissioner, on why gender equality work matters so much. An internal working group is leading our organisation through the all-important next steps in the gender equality journey.

Our commitment to reconciliation throughout the past year has also been steadfast, as evidenced by the launch of our Reflect - Reconciliation Action Plan and unrelenting implementation of its deliverables across the spheres of relationships, respect, governance and opportunities. We have been incredibly well-supported in this work, and grateful to be guided with the wisdom of Auntie Kerri Douglas and Auntie Julie McHale. We have continued to deepen our relationships with First Nations communities and businesses, as well as promoting and participating in First Nations events. Internally, we have focused on promoting positive race relations through anti-racism by leveraging policies, procedures, training and education.

Transformation has been at the forefront of major changes to our buildings and grounds over the past 12 months.

The redevelopment of our main entry to the Castlemaine campus is well underway, with a much-improved visitor experience on the horizon. Dhelkaya Health also teamed up with Bendigo TAFE to announce a transformative Health and Learning Hub at our Castlemaine campus. The \$4 million project is funded by the Victorian Government with project plans launched in May 2024. Based on current timelines the Hub is expected to open to students in mid-2025. The innovative regional initiative will bring job opportunities and vital training prospects to the region and address skills shortages in our local health sector.

In a first for our organisation in a custodial setting, on 1 July 2023 Dhelkaya Health began providing Primary Health Services and a Medical Clinic to the Tarrengower Women's Prison in Nuggetty, just outside Maldon. The dedicated and committed team of Medical and Health professionals are based on site at Tarrengower Prison. The team have received very positive feedback on services delivered to date and we look forward to continuing our relationship with Tarrengower Prison and the Department of Justice and Community Safety into the future.



Our Message to the Community

We were thrilled this year to launch an innovative new program to help address the challenge of affordable housing in our community. Homeshare is a proactive, community-driven solution to housing that works by matching Homeseekers with Homeproviders in a mutually beneficial arrangement. This program isn't just about housing; it's about fostering community, reducing social isolation, and promoting well-being. By connecting people in this way, we're not only meeting practical needs but also enriching lives and creating a sense of belonging. Homeshare is a perfect example of how we're innovating to meet the evolving needs of our community members while promoting a healthier and more connected society. We're excited to see the positive impact this program will have and look forward to expanding it to serve even more individuals in the future.

In healthcare standards assessments, we successfully achieved positive outcomes across a number of exacting accreditations including the National Disability Insurance Scheme (NDIS), National Safety and Quality Health Service (NSQHS) and Rainbow Tick. Achieving positive outcomes across so many far-reaching domains in our service reflects the hard work that staff right across our organisation put in each and every day.

In the realm of maternal health, we celebrated a series of significant milestones. First was the completion of a water birth trial and the very first baby born in a water birth under the Midwifery Group Practice model. This was swiftly followed by the very first baby born through caesarean section. The Maternity Service also opened its

doors to women choosing a Vaginal Birth After Caesarean section (VBAC). The birthing options mark an exciting change for staff and clients, who now have more flexibility to make choices in line with their needs and wishes.

The Maternity Service team's achievements were also celebrated at the Victorian Public Healthcare Awards, where the service won the Excellence in Women's Health category. The high-profile win is a great result for the Mount Alexander community whose Maternity Service has now been recognised at both state and national level for innovation and excellence. These successes underscore our commitment to delivering exceptional care and fostering a supportive environment for growing families.

Looking ahead, we remain focused on continuous improvement and innovation in healthcare delivery. We are excited about the opportunities that lie ahead and are committed to building on our achievements to better serve our community. We extend our heartfelt thanks to all who have contributed to Dhelkaya Health's success over the past year. Your support inspires us to continue pushing boundaries and delivering healthcare excellence.

None of the achievements touched upon in this message would have been possible without the dedication and hard work of our staff, volunteers, General Practitioners, Visiting Medical Officers, committee members and board directors, and First Nations people. We are also grateful to the many local groups who have supported us with donations to enhance our services and events to celebrate our hard-working staff.

Responsible bodies declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the report of operations for Dhelkaya Health for the year ending 30 June 2024.

Ms Vanessa Healy
Dhelkaya Health Board Chair
Castlemaine
4th October 2024

I am proud to share Dhelkaya Health's many achievements from 2023-24 and encourage you to read our annual report.

Ms Sue Race
Dhelkaya Health CEO
Castlemaine
4th October 2024



Our Organisation

Dhelkaya Health is a community-oriented health service with an integrated hospital, primary care service, residential aged care and a wide range of community and @home services. It is predominantly a nurse and allied health-led service supported by locally credentialled General Practitioners and Visiting Medical Officers.

About Us

Dhelkaya Health is located in central Victoria in the Mount Alexander Local Government Area (LGA). Its two main campuses are located in Cornish Street, Castlemaine and Chapel Street North, Maldon. Dhelkaya Health also operates a Community Health Information Hub co-located with Castlemaine Community House in Templeton Street, Castlemaine.

Dhelkaya Health provides a comprehensive range of low to moderate complexity services to a population of more than 20,000 people. Locally we deliver:

- Urgent Care
- Minor Injuries and Illnesses Clinic
- Residential aged care (Penhall Hostel, Thompson House and Ellery House in Castlemaine; Mountview Home and Jessie Bowe House in Maldon)
- Surgical Services
- Medical / Surgical Acute Inpatient Services
- Subacute Inpatient Services including Transition Care

- Allied Health Services
- Community Rehabilitation
- NDIS and Children's Services
- Maternity and Women's Health Services (Level 2 Midwifery Group Practice model partnered with Bendigo Health)
- Specialist Outpatient Services
- Outreach Programs (District Nursing, Palliative Care, Post-Acute Care, Hospital in the Home, Residential In-Reach and GEM@Home)
- Home and Community Care
- Community Health, Family and Housing Services.
- Alcohol and Other Drug (AOD) and Counselling Services
- In-reach primary care services to Tarrengower Women's Prison
- Aboriginal Health and Liaison
- LGBTIQ+ Liaison and Engagement
- Clinical Support Services in partnership with Austin Pathology and Bendigo Radiology

We partner with:

- Mount Alexander Shire Council as a service provider and partner in building healthier local communities
- Loddon Mallee Health Network and the Loddon Health Service Partnership as a member agency
- First Nations communities and Traditional Owners, as well as Bendigo & District Aboriginal Co-operative (BDAC), Weenthunga Health Network and Nalderun Education Aboriginal Corporation to ensure cultural safety in our health practices
- LaTrobe University, Bendigo Kangan Institute, Federation University and Monash University through our education work.



Our Governance

Dhelkaya Health is a public hospital established under the *Health Services Act 1988* (Vic). Our responsible ministers for 2023-24 were as follows.

Minister for Health

The Hon Mary-Anne Thomas from 1 July 2023 to 30 June 2024

Minister for Ambulance Services

The Hon. Gabrielle Williams from 1 July 2023 to 2 October 2023

The Hon Mary-Anne Thomas from 2 October 2023 to 30 June 2024

Minister for Mental Health

The Hon. Gabrielle Williams from 1 July 2023 to 2 October 2023

The Hon. Ingrid Stitt from 2 October 2023 to 30 June 2024

Minister for Disability, Ageing and Carers

The Hon. Lizzie Blandthorn From 1 July 2023 to 2 October 2023

Minister for Disability/Minister for Children

The Hon. Lizzie Blandthorn from 2 October 2023 to 30 June 2024

Minister for Ageing

The Hon. Ingrid Stitt from 2 October 2023 to 30 June 2024

Board of Directors

The Board of Directors is appointed by the Governor in Council on the recommendation of the Victorian Minister for Health and is governed by the principles contained within the *Health Services Act 1988*.

The Board provides governance of Dhelkaya Health and is responsible for its financial performance, strategic directions, the quality of its health care services and strengthening community involvement through greater partnerships. Dhelkaya Health's by-laws enable the Board to delegate certain responsibilities.

The by-laws are supported by the delegations of executive and operational responsibility, enabling designated executives and staff to perform their duties through the exercise of specified authority.

The Act requires directors to act with integrity and objectivity at all times. They must declare a pecuniary interest during Board debate when applicable and withdraw from proceedings. There were no occasions that required declaration this year.

Conflict of interest is declared during Board proceedings, in accordance with Dhelkaya Health's by-laws. The Board of Directors meets on the first Thursday (excluding January) of each month to deal with a formal agenda and the



L to R (back row): Ms Cindy Schultz-Ferguson, Mr Jeffrey Rigby, Dr Claudia Meyer, Ms Margaret (Peggy) Ronnau, Mr James Downing. L to R (front row): Ms Alexandra (Lexi) Randall L'Estrange, Ms Vanessa Healy, Dr Heather Holst. Absent: Ms Margaret Lewis, Ms Shan Welham.

Chief Executive Officer reports on the health service's performance.

In addition to general Board meetings Directors also meet annually to review the strategic plan and to hold the Annual General Meeting. The Dhelkaya Health Board has met formally on 12 occasions in the year 2023-24.

At the close of the 2023-24 year, we bid farewell to several long-standing Board Directors including Ms Margaret (Peggy) Ronnau who served as Deputy Chair, Ms Cindy-Schultz Ferguson, Mr James Downing, Ms Libby Fifis and Ms Linda

McNeill. All board directors made impressive and valued contributions to our organisation, as well as provided sound strategic leadership through some exceptional years. We are deeply grateful to them all and wish them all the best.

Governance and Remuneration Committee

The Governance and Remuneration Committee included the following Board Directors: Ms Vanessa Healy (Chair), Ms Peggy Ronnau (until October 2023), Dr Heather Holst (from November 2023)



Our Governance

Board member	Position	First appointment	Appointment expires	2023–24 Attendance
Ms Vanessa Healy	Board Chair	1 March 2022	30 June 2026	12
Dr Heather Holst	Deputy Chair	1 March 2022	30 June 2027	11
Ms Margaret (Peggy) Ronnau	Deputy Chair	1 March 2022	30 June 2024	9
Ms Margaret Lewis	Board Director	1 March 2022	30 June 2025	11
Mr Jeffrey Rigby	Board Director	1 March 2022	30 June 2025	11
Ms Cindy Schultz-Ferguson	Board Director	1 March 2022	30 June 2024	12
Ms Shan Welham	Board Director	1 March 2022	30 June 2025	11
Ms Alexandra (Lexi) Randall L'Estrange	Board Director	1 March 2022	30 June 2025	12
Mr James Downing	Board Director	1 March 2022	30 June 2024	10
Dr Claudia Meyer	Board Director	18 July 2023	30 June 2026	11
Ms Libby Fifis	Board Director	1 March 2022	Resigned July 2023	0

and Mr Jeffrey Rigby. The Governance and Remuneration Committee meets up to three times per year and is responsible for advising and making recommendations to the Board in relation to matters involving the appointment and performance of the Chief Executive Officer, executive staff remuneration; and executive recruitment and terms and conditions of employment.

Audit, Finance and Risk Committee

The Audit, Finance and Risk Committee membership comprises four Board Directors, the Board Chair as an Ex-officio member and at least one member independent of the agency, in accordance with the independence requirements of the Standing Directions of the Minister of Finance under the *Financial Management Act 1994*.

The Committee included Mr Jeffrey Rigby (Chair), Ms Cindy Schultz-Ferguson, Mr James Downing, Dr Heather Holst, Ms Vanessa Healy (Board Chair) and Mr Stephen Bigarelli (Independent member). All the Committee members are independent of management. The Audit, Finance and Risk Committee meets bimonthly and assists the Board in monitoring compliance with laws,

regulations, standards, financial management and internal controls. Key responsibilities include monitoring the hospital's strategic and operational risks, monitoring financial performance and our major capital program, developing and overseeing the hospital's internal audit program, review of the draft annual accounts and review of the relevant corporate policies.

Clinical Governance, Quality and Safety Committee

The Clinical Governance, Quality and Safety Committee membership comprises three Board Directors and three independent members.

The membership included the following Board Directors: Ms Shan Welham (Chair), Mr James Downing (Board Director), Dr Claudia Meyer (Board Director), Dr Helen McBurney (Independent Member), Mr Kevin Saide (Independent Member) and Dr Louise Bettiol (Medical Staff Group representative). The Clinical Governance, Quality and Safety Committee aims to ensure that the community receives high-quality and safe care close to home and that Dhelkaya Health is committed to the constant improvement of all clinical and care services. The Committee meets

bi-monthly to review and analyse information detailing the clinical care activities undertaken at Dhelkaya Health.

Community Advisory Committee

The Community Advisory Committee meets bi-monthly to discuss and progress matters relating to consumer participation, community engagement, and how best to maintain responsive and inclusive services for patients, families and the wider community.

The Committee comprises two Board directors and independent members of the community. The Community Advisory Committee membership included Ms Peggy Ronnau (Board Director), Ms Margaret Lewis (Board Director), Ms Elizabeth Grainger (Chair, Independent Member), Ms Marlene Bell (Independent Member), Ms Bev Orgill (Independent Member), Mr Paul Kent (Independent Member) and Mr Kevin Saide (Independent Member).

During the past year, we accepted Mr Bob Forde's resignation in September 2023. Mr Forde dedicated many years to our committee and we are grateful to him for his unwavering support and for choosing to dedicate his time to our health service.



Our Governance

CASE STUDY



Homeshare MOUNT ALEXANDER

Fostering a sense of community and wellbeing

Innovative new program
Homeshare helps address the challenge of affordable housing

Homeshare Mount Alexander is a Dhelkaya Health program matching two unrelated people together to share a home, creating mutual benefits for both. The service caters to diverse needs, matching Homeproviders—

people with a spare room who need companionship or assistance—with Homeseekers—individuals or couples seeking affordable housing in exchange for contributing 10-12 hours of help per week.

Safety is a priority, with security checks and a one-month trial period for all matches. Homeshare complies with all Victorian health care standards and supports participants throughout the process.

To date, the Homeshare program has been incredibly successful in attracting Homesharers and the next 12 months will see the focus shift to increasing the number of Homeproviders taking part in the program.

Following an active recruitment campaign, we welcomed five new local community members to the committee in February 2024. Our new members are Mr John Barnier, Ms Alison Campbell, Ms Lorraine Le Plastrier, Ms Catherine Samsby and Ms Kate Ward.

Health Equity and Community Wellbeing Committee

The Health Equity and Community Wellbeing Committee membership comprises three Board Directors, four agency stakeholder members (Mount Alexander Shire Council, Castlemaine Community House, Maldon Neighbourhood House and Loddon Mallee Public Health Unit) and up to four independent members.

Membership included Ms Lexi Randall L'Estrange (Chair), Ms Cindy Schultz-Ferguson (Board Director) and Dr Heather Holst (Board Director), Mr Ian Gould (Independent Member), Ms Lyn McKenzie (Independent Member), Ms Emma Shannon (Independent Member) and Ms Tallace Bissett (Independent Member).

The Health Equity and Community Wellbeing Committee aims to ensure services provided by Dhelkaya Health meet the current and emerging needs of our communities and that the views of the community, users and providers are considered. The Committee also supports effective links and strategic relationships between Dhelkaya Health and other local health and community

services, promotes environments in which people can be healthy, with a focus on prevention and guides service planning that reduces inequalities in health status and outcomes.

During the year Ms Emma Shannon accepted a position with the Loddon Mallee Public Health Unit and has generously agreed to continue on the committee as an agency stakeholder. We are grateful for the contribution Ms Shannon made as an independent member and value her continued participation on the committee.



Our Leadership

Chief Executive Officer

Ms Sue Race

BAgrSc (Hons), BNutDiet, MPPM, FCHSM, CHE, GAICD

The Chief Executive Officer is accountable to the Board for the efficient and effective management of Dhelkaya Health. Primary responsibilities include executive leadership, development and management of operational policy and strategic priorities agreed with the Board and in accordance with the funding, planning and regulatory framework of the Victorian Government and Australian Government funding bodies. The Chief Executive Officer also champions and oversees the Communications and Marketing, Aboriginal Health and Inclusion, and Major Capital Program portfolios.

Executive Director Clinical and Aged Care Services and Chief Nursing and Midwifery Officer

Ms Melodie Heland

RN, Exec MBA, BN, Crit Care Cert, GAICD

The Executive Director Clinical and Aged Care Services is responsible for leading the delivery of inpatient clinical services, maternity services, residential aged care services, clinical support services, after-hours management and Maldon Hospital. The role also has professional responsibility and leadership for all nursing and midwifery staff.

Executive Director Community Services and Wellbeing and Chief Allied Health Officer

Ms Kerryn James

BSpPath

The Executive Director Community Services and Wellbeing is responsible for leading the delivery of ambulatory care, community nursing, community health, health promotion, child, youth and family services, Living Well programs, housing, AOD, counselling and Custodial Health services. This includes outreach and in-home services and coordination of our volunteer workforce. The role also has professional responsibility and leadership for all allied health staff.



L to R (back row): Ms Kerryn James, Dr John Woodhall, Mr Jason Stevens, Ms Shannon Vaughan
L to R (front row): Ms Vicky Mellington, Ms Sue Race, Ms Melodie Heland.

Executive Director Medical Services

Dr John Woodall

MBBS, Ph.D., MBA, A/FCHSM

The Executive Director Medical Services is responsible for the effective leadership and management of the medical workforce. This includes oversight of credentialing, defining clinical scope of practice and medico-legal advice and support.

Executive Director Corporate Services and Chief Financial Officer

Mr Jason Stevens

BBus (Acc), MIPA AFA

The Executive Director Corporate Services oversees delivery of a range of corporate services. These include financial management, health information management, procurement and contract management, Information Technology, asset management and environmental sustainability.

Executive Director People, Safety and Experience

Ms Vicky Mellington

GDipMan

The Executive Director People, Safety and Experience oversees delivery of a range of people and culture services in a safe and inclusive manner. These include human resource management, employee relations, pay roll, worker wellbeing, pastoral care, work health and safety and emergency management and security. The role is also responsible for facilities management, hotel services, food production and the residential aged care laundry service.

Executive Director Quality, Development and Improvement

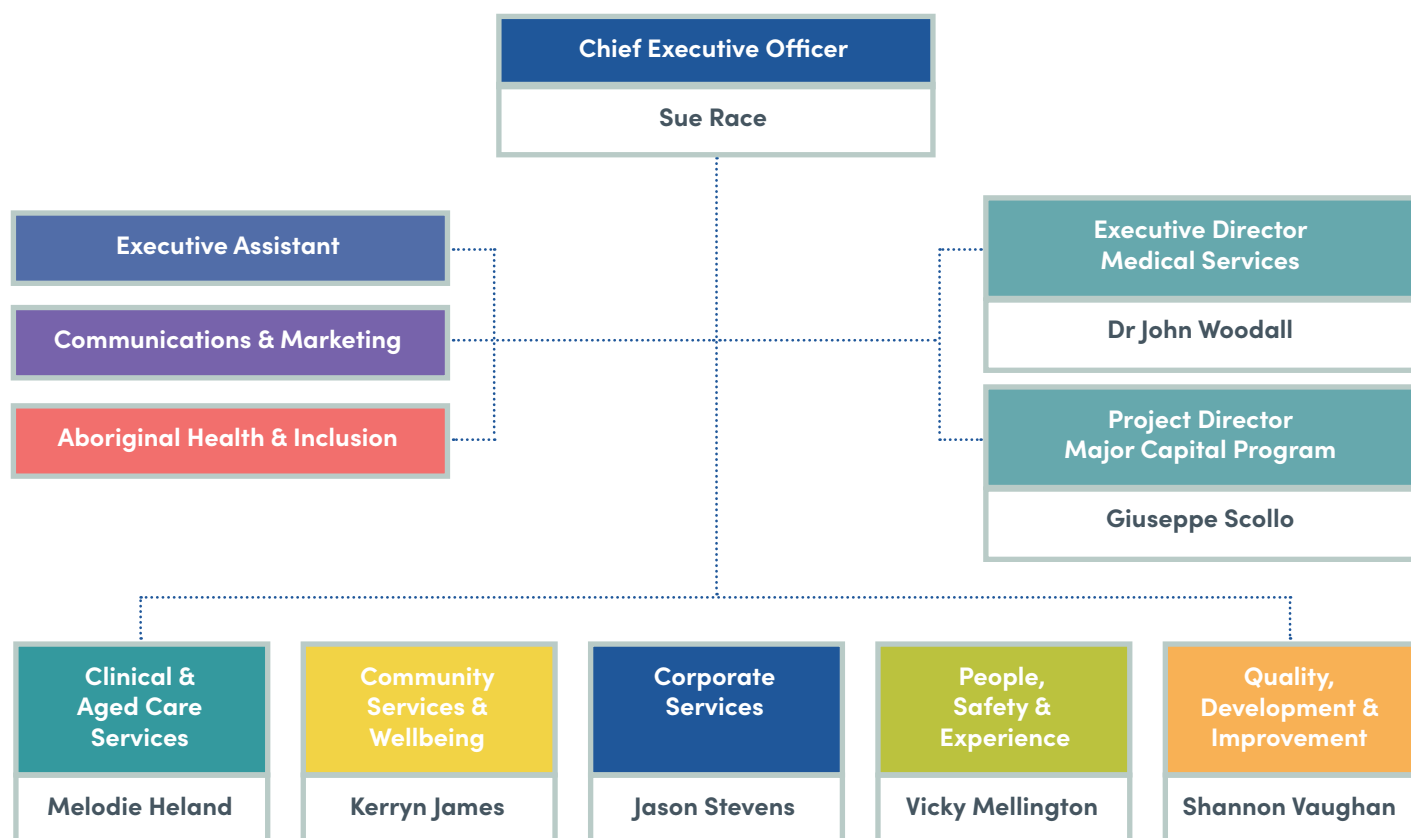
Ms Shannon Vaughan

BPod GDip Public Administration

The Executive Director Quality, Development and Improvement is responsible for the effective leadership and management of quality improvement, organisational risk management, accreditation, assurance and compliance programs, learning, development and research. The role also has oversight of coordination and support of student learners and graduate staff.



Our Leadership



FUNCTIONS

After Hours Site Management	Allied Health	Financial Management	People & Culture	Patient Safety
Clinical Care Services	Ambulatory Care	Health Information Services	Payroll	Quality Improvement
<ul style="list-style-type: none"> Urgent & Acute Care Maternity Services Subacute Care 	@Home Services	Information Technology	Heath, Safety & Wellness	Learning & Education
Maldon Hospital	Community Nursing & Palliative Care	Procurement & Contract Management	Employee Relations	Research & Development
Residential Aged Care Services	Children's, Youth & Family Services	Asset Management	Emergency Management & Security	Risk Management
Leisure & Wellbeing	NDIS Services	Environmental Sustainability	Career Pathways	Systems Improvement
Clinical Support Services	Community Health		Organisational Development	Internal Audit
<ul style="list-style-type: none"> Infection Control Pharmacy Pathology & Radiology 	Home Care, Social Support Services & Volunteers		Human Resources Shared Services	Governance Support & Coordination
	Housing, AOD & Counselling Services		Support Services	
	Custodial Health		Facilities Management	
	Pastoral Care			



Our People

Merit and Equity

Further to the requirements of the *Public Sector Administration Act 2004*, Dhelkaya Health has established the organisational values of empathetic, inclusive, professional and transformative to align with the public sector values of responsiveness, integrity, impartiality, accountability, respect, leadership and human rights.

Dhelkaya Health is committed to upholding the principles of merit and equity in all aspects of the employment relationship. To this end, we have policies and practices in place to ensure all employment-related decisions, including recruitment and selection, promotion, training and retention, are based on merit. Any complaints, allegations or incidents involving discrimination, vilification, bullying or harassment are taken seriously and addressed respectfully and in a timely manner. All staff are provided with education and training on their rights and responsibilities and are provided with the necessary resources to ensure equal opportunity principles are upheld.

Dhelkaya Health has an established Code of Conduct, which aligns with and supports the public sector employment principles.

Organisational Development

Dhelkaya Health engaged Bendigo TAFE to deliver a leadership development program for people in middle management positions and emerging leaders. The Care to Lead Program comprises modules relating to managing self, managing others and managing the business and is delivered one day a week for six weeks. Four cohorts completed the program in 2023.

Dhelkaya Health supported a staff member to become an accredited Mental Health First Aid facilitator. Two courses were held over the past 12 months to train staff in Mental Health First Aid.

Dhelkaya Health engaged ShareTree to provide leaders with training targeted to support conversations in the workplace around psychological hazards.

Workplace Wellbeing

Dhelkaya Health's Staff Health and Wellbeing Nurse who was appointed in 2023 has continued to drive wellbeing initiatives across the organisation.

Key events were held throughout the year to support staff to 'take a break' and refresh whilst also communicating key messages linked to staff wellbeing;

including RUOK? Day where important mental health messages were communicated to staff and linkages to evidenced strategies and support organisations provided. A celebratory morning tea was held on each campus to acknowledge staff and further engage people in RUOK? Day messages.

Men's Health Week, International Women's Day, 16 Days of Activism (gendered violence) and Wear it Purple Day were all acknowledged and celebrated throughout the year. These days are opportunities to recognise the importance of a community-based response to gender-based issues and to assist in celebrating and valuing the diversity of our workforce.

Dhelkaya Health also took part in a state-wide project called 'Joy at Work' under the guidance of Safer Care Victoria in partnership with the Institute of Healthcare Improvement. This project focused on Ellery House with initiatives devised and implemented throughout the project focused on adjustments to work practices, wellbeing events, communication tools, the introduction of a wellbeing room and provision of additional equipment.

Hospitals labour category	June current month FTE		Average monthly FTE	
	2023	2024	2023	2024
Nursing	220.41	227.62	217.40	232.19
Administration and Clerical	89.25	89.49	80.57	93.30
Medical Support	79.29	87.89	74.24	85.26
Hotel and Allied Services	83.49	83.42	80.69	86.71
Medical Officers (including Hospital Medical Officers)	1.13	1.01	1.54	1.62
Sessional Clinicians	0	0	0	0
Ancillary Support (Allied Health)	13.12	16.46	11.49	17.73
Total	486.69	505.89	465.93	516.81



Our People

CASE STUDY



Shared celebration for International Nurses Day

Castlemaine's Rapid Relief Team brought their incredible people and catering prowess to our Castlemaine campus to thank staff

The Castlemaine Rapid Relief Team proudly supported International Nurses Day with volunteers who hosted a lunch for nurses at Dhelkaya Health. More than 15 volunteers turned up to serve 250 meals.

The Rapid Relief Team thanked nurses for their tireless work looking after people, and saw it as a day to recognise their wonderful efforts.

International Nurses Day is a chance for the community to stop and recognise the vital contribution nurses make to society and has become an annual event on Dhelkaya Health's calendar.

Workplace Health and Safety

The Workplace Health and Safety team continue to focus on improving the safety culture. Changes in Designated Work Groups and new Health and Safety Representatives (HSRs) has seen an increase in participation from work group HSRs.

Our top three reported occupational health and safety events in 2023-24 were:

- manual handling of patients
- slips, trips and falls in both indoor and outdoor environments.
- occupational violence and aggression (OVA)

Manual handling of patients remains our highest contributing factor resulting in a WorkCover claim. To reduce both

the occurrence and severity of these events a reinvigoration of the MOVE Patient Handling Program has been undertaken. Incidents and 'lost time' standard WorkCover claims have reduced in 2023-24.

A review of emergency management systems and processes and a revamp of the business continuity plan commenced in 2023-24. The emergency code drills have been reviewed and a revised schedule has been implemented.

We continue to implement a range of targeted actions to improve our workplace health and safety culture and environment which remains an ongoing challenge with ageing infrastructure and grounds.

These actions include:

- training on the importance of hazard, near miss and incident reporting
- Department of Health occupational violence and aggression training delivered
- revamp of the Respiratory Protection Program (Fit Testing)
- Preventure wearable technology to track high load movements and overall load to reduce injury risks in key roles
- purchase of a bed mover to reduce manual handling risks when staff are transferring beds, particularly from the Operating Suite to the Geriatric Unit.



Our People

Occupational Health and Safety Data

Occupational Health and Safety Statistics	2021–22*	2022–23	2023–24
The number of reported hazards/incidents for the year per 100 FTE	17.1	67.69	54.95
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	1.27	4.5	3.48
The average cost per WorkCover claim for the year ('000)	\$9.02	\$11.30	\$5.38

* Reporting period for 2021–22 was 1 March 2022 to 30 June 2022. Dhelkaya Health was established on 1 March 2022 so no prior data exists.

Occupational Violence Statistics

Occupational Violence Statistics	2023–24
WorkCover accepted claims with an occupational violence cause per 100 FTE	3.48
Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked	0
Number of occupational violence incidents reported	57
Number of occupational violence incidents reported per 100 FTE	11.03
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	73.68%

Definitions

- Occupational violence – any incident where an employee is abused, threatened or assaulted in circumstances arising out of, or in the course of their employment.
- Incident – an event or circumstance that could have resulted in, or did result in, harm to an employee. Incidents of all severity rating must be included. Code Grey reporting is not included, however, if an incident occurs during the course of a planned or unplanned Code Grey, the incident must be included.
- Accepted Workcover claims – accepted Workcover claims that were lodged in 2023–24.
- 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.

Learning and Development

The Learning and Development team conduct regular face-to-face and online training to continually improve the capability of our staff to ensure they have the skills and knowledge to care for and support our community.

Training Needs Analyses and risk reviews have been used to guide education planning this year. This allowed training to be targeted to address identified risks as well as providing staff with training that assists them to achieve their career goals. Improvements in the approach to supporting staff and determining education priorities are reflected in our People Matter Survey Results which saw a 23% increase in the scored response to the question 'My organisation places a high priority on the learning and development of staff'.

Training is conducted through a multimodal approach with face-to-face, online and at the point of care/service. The online learning management system profiles individual training schedules of mandatory and professionally recommended education courses for each staff group.

Speaking Up for Safety

The Speaking Up for Safety (SUFS) program builds a safety culture where staff are comfortable to speak up to prevent unintended patient harm.

This training is provided at new staff induction, team meetings and a hybrid version has been trialled to capture staff that work night shifts. To date 75% of staff have received training in SUFS making Dhelkaya a regional leader in this program and demonstrating the strong commitment to embed this safety culture throughout the organisation.



Our People

CASE STUDY



Advancing inclusivity and diversity

Strengthening our connections with diverse communities and emphasising our commitment to combating discrimination

Our first milestone was a flag raising ceremony to acknowledge the permanent display of the Intersex Progress Flag and the Torres Strait Islander Flags at our Castlemaine campus. These flags symbolise our unwavering commitment to creating a welcoming environment for all individuals.

This was followed by provisional accreditation of the Rainbow Tick standards, which further highlighted our dedication to providing inclusive, respectful, and responsive healthcare. We partnered and supported many LGBTIQ+ focused events such as PRIDE Castlemaine, Queer Connect and Silver Rainbows. We also launched a staff LGBTIQ+ Wellbeing Group.

To deepen our impact, we introduced a new online training course, LGBTIQ+ Awareness in the Workplace, which included facilitated sessions led by experts to cater to various learning styles. This mandatory training aims to enhance awareness and understanding of LGBTIQ+ issues and promote greater inclusion within our organisation.

Diversity and Inclusion

Dhelkaya Health is committed to being a positive and welcoming organisation for all people. A new training course called LGBTIQ+ Awareness in the Workplace was introduced in late 2023 and delivered in both online and face-to-face sessions. This approach supported different learning styles and allowed for greater engagement in this important training. The course aims to raise awareness and understanding of LGBTIQ+ people and provide staff with ways to increase inclusion at Dhelkaya Health. The training program was made compulsory for all staff as the organisation undertook Rainbow Tick accreditation in May 2024.

Maternity Education

With the recommencement of caesarean section births significant training has been provided to ensure our clinical staff have the capabilities to safely and confidently provide this service. A focus on postnatal care and neoresus cot familiarisation for all staff in acute services has strengthened our ability to support this important service.

As part of the Incentivising Better Patient Safety Program, Practical Obstetric Multi-Professional Training (PROMPT) training is provided to all birth suite clinical staff. This training is simulation based and this year's topics included neonatal resuscitation, shoulder dystocia and maternal collapse. Dhelkaya Health has successfully achieved well over the 93% participation rate that is required as part of the Incentivising Better Patient Safety Program.

Workplace Training Experience

From 1 July 2023 to 30 June 2024, Dhelkaya Health provided placement opportunities for 240 students across both campuses. Formal partnerships are in place with many universities and training organisations including LaTrobe University, Federation University, Monash University and Bendigo Kangan Institute. Students attend placement for one to 18 weeks depending on the course requirements and each placement is tailored to ensure the student achieves agreed upon objectives.

Student feedback over the past twelve months remains very positive with all measures of Learner's Experience scoring close to 100% and all higher than the state-wide average.



Our People

CASE STUDY



Excellence in women's health

Dhelkaya Health's Maternity Service took home the Excellence in Women's Health category at the 2023 Victorian Public Healthcare Awards.

The high-profile state-wide awards are a celebration of excellence in public healthcare and acknowledge the achievements of Victoria's healthcare workers, volunteers and public health services.

The win is testament to just how much Dhelkaya Health's Midwifery Group Practice model of care means to the

community. The model is highly valued because of its women-centered care, continuity of care and choice for women to birth locally.

Both Bendigo Health and LaTrobe University were named in the nomination for their respective roles in the service's success. Dhelkaya Health's relationship with Bendigo Health enables collaborative shared care, and complex maternity care when needed. LaTrobe University's report gives voice to the many women who spoke glowingly about the service and the level of support they received in an evaluation published earlier in the year.

The award is a great result for the Mount Alexander community whose Maternity Service has now been recognised at both state and national level for innovation and excellence.

Allied Health New Graduate & Early Career Program

Dhelkaya Health has welcomed many Allied Health graduates and early career clinicians to our health service over the past twelve months. An Allied Health Graduate and Early Career program has been developed to provide professional support and mentoring. Education topics covered include managing your wellbeing, career planning, clinical decision making, professional skills and introduction to quality improvement projects.

Goldfields Hub

This is the 15th year Dhelkaya Health has been involved in coordinating the 4th year Medical Student Goldfields Hub in partnership with Monash Rural Health Bendigo. A total of 12 medical students attended during Semester 2, 2023 and Semester 1, 2024 for a weekly education day facilitated by medical subject matter experts. The students also have a practical placement at local GP clinics providing them with invaluable experience in rural practice.

Dhelkaya Health Graduate Nurse Program

This program is an important feature of our service delivery to ensure we are supporting and developing our early career workforce as they take on their first roles as Registered Nurses (RNs) and Endorsed Enrolled Nurses (ENs). In 2023-24, we have had five RNs complete their Graduate year at Dhelkaya Health and have had another six RNs commence the 12-month program in January 2023. Dhelkaya Health offers a varied and exciting experience for our new graduates who have the opportunity to experience acute, aged care and rural nursing rotations. In 2023-24 10 ENs have participated in a six-month graduate program.



Our People

CASE STUDY



Local partnerships delivering for the community

New emergency planning and response guide helps build community resilience

Dhelkaya Health collaborated with the Castlemaine SES and Mount Alexander Shire Council to produce an Emergency Essentials Guide for the community.

The handy free resource was co-developed by a small working party to help equip locals with planning and emergency response information. This guide lists information and local

emergency contacts ready to support residents faced with a range of issues including crime and violence, animal emergencies, medical emergencies, natural disasters and so much more.

A total of 7,500 copies were distributed across the shire in the Midland Express, with another 7,500 copies available at local locations including Mount Alexander Shire Council, Castlemaine Police Station, Castlemaine Farmers' Market, Dhelkaya Health and the Midland Express Office in Castlemaine.

The guide was funded by a grant from the Foundation for Rural & Regional Renewal.

Scholarship Programs

The organisation has also encouraged staff to enhance their careers through further study and participation in scholarship programs. Eight staff have commenced an EN to RN study program allowing them to be eligible for the Department of Health EN to RN scholarship program. In addition to this, in response to workforce shortages and the challenges of further study, Dhelkaya Health established a local

scholarship opportunity. This unique scholarship provides ENs at Dhelkaya Health who are studying to become RNs additional support through a scholarship that assists with paid study leave for mandatory clinical placement as well as other costs associated with study. Eight staff have participated in the Department of Health scholarship with six of these staff also taking up the opportunity of the Dhelkaya Health-specific scholarship.



Our Supporters

The financial donations and funding we receive enable us to improve our services through the purchase of new equipment and upgrades. In 2023-24 we received a total of \$277,277 through donations, fundraising and bequests interest, an overall increase of 135% on the previous financial year. The contribution from interests on historical bequests was \$88,209 demonstrating the impact of bequest or planned giving on future sustainability. The improved amount for this year demonstrates the engagement, commitment and generosity of our local community.

We acknowledge the unwavering support from our Murray to Moyne riders, the Castlemaine Rouleurs. This year Captain Gary Bunn was awarded the Graham Woodrup Award Medal in recognition of his "dedication, exceptional effort and inspiration to others in the course of his team's involvement with the Murray to Moyne". Gary has participated in the Murray to Moyne on behalf of our health service for 27 years.

We are also grateful to Run the Maine's volunteer committee and volunteers. Run The Maine had a very successful year in 2023 with a record-breaking number of participants across all distances, which helped the event raise \$25,000.

Each year funds raised from these events and public donations support a targeted equipment appeal. In 2023-24 the focus of this appeal was the replacement of four recovery trolleys for our busy operating theatres. The 2023 Equipment Appeal raised \$11,635 and the new trolleys have already had a big impact on reducing staff injuries that can occur when lifting and manoeuvring patients.

A special mention also goes to Maldon Cycling, who are loyal supporters of Maldon Hospital. This year the dedicated group of volunteers raised \$5,000 for Maldon Hospital through the Classic Bike Show. The event showcased historic bikes, including bikes belonging to past Olympic legends. We thank them for the continuing support to build and strengthen services for the Maldon community.

We are deeply grateful to Heartbeat Victoria, Bendigo Branch, who donated \$14,550 for the purchase of three ECG machines for residential aged care.

CASE STUDY



Heartbeat transforms response to cardiac symptoms in aged care

Residential aged care welcomes three new ECG machines thanks to Heartbeat Bendigo

Their gift was transformative for staff and residents because it means each facility can assess residents within the familiar comfort of their home.

With housing issues top of mind for our community, donors have made a real difference. A very generous donor has enabled Dhelkaya Health to establish Homeshare, an innovative program helping to address the challenge of affordable housing in our community. Also, on the housing front, local business

Dhelkaya Health welcomed members of Heartbeat Victoria's Bendigo Branch to celebrate and thank them for the gift of three electrocardiogram (ECG) machines for use in its residential aged care facilities.

The new machines mean that if a resident experiences chest pain or other cardiac symptoms, staff can use the ECG machine to enable a definitive diagnosis. Previously staff would have needed to call an ambulance and have the resident transferred to the Urgent Care Centre for the ECG, which is critical in making a diagnosis. For vulnerable and frail older people, the transfer can be both exhausting and emotionally upsetting, and uses precious ambulance resources.

Now these incidents can all be managed for residents in familiar surroundings where they live, with staff able to access the Victorian Virtual Emergency Department and have ECG results assessed there and then.

Shedshaker Brewery led the way by initiating a spontaneous gesture at a local event which resulted in a donation of \$2,000. The funds were used by our Housing team for Backpack Beds and other essential items for those sleeping rough.

We would like to thank our donors, committees, supporters and the local community who have supported our fundraising efforts over the past 12 months. Special mention must also



Our Supporters

CASE STUDY



Empowering volunteers

Nordic Walking volunteers find sense of fulfilment and joy by helping others to improve

The Nordic Walking Program runs out of Castlemaine, Harcourt and Maldon, with classes running once a week at each town for one hour with an additional informal class on Fridays. Groups are composed of two to three volunteers with a maximum group size of fifteen participants to ensure adequate supervision and safety.

All participants are older adults, typically women, with the exception of a small group from a residential aged care facility.

Volunteers undertake a comprehensive training program, delivered by the Nordic Academy, to be able to lead and support the program. The training helps build confidence amongst the volunteers to deliver high quality sessions and increase the number of qualified volunteer leaders.

A Health Needs Analysis (HNA) undertaken in 2023 has demonstrated the exceptional work of the team. The HNA has provided sound evidence that in addition to the known physical benefits of Nordic Walking, participants also benefit from a holistic perspective impacting mental, emotional and social wellbeing.

go to Rotary Castlemaine, CWA Harcourt, Castlemaine Golf Club and companies Flowserve Pump Division, Vossloh Cogifer, RMG and Don KR. We couldn't do it without you.

Volunteers

Dhelkaya Health's 116 dedicated volunteers deliver more than 5,000 hours per annum supporting our operations across our Maldon and Castlemaine campuses and within the community. We have 15 volunteers with the Maldon area including volunteering at the Hospital, 51 volunteering at our Castlemaine campus in residential care, Patient Transport Service, the Adult Day Service and the hospital. There are 41 volunteers in Castlemaine assisting with programs and activities out in the community including walking groups, companion walking, youth mentoring,

Tai Chi groups, the TAC L2P program and many more. We have 9 volunteers who sit on committees, support fundraisers, and help in many other settings across Dhelkaya Health.

All volunteers are required to maintain a satisfactory Criminal Record Check and within residential aged care volunteers are required to undertake a NDIS check. Some roles also require a Working with Children Check.

In 2023-24 we recruited Ms Edwina Collier to the Volunteer Coordinator role and our volunteers have benefited from her energy and enthusiasm, and we look forward to seeing what 2024-25 brings for the volunteer team.

Dhelkaya Health is a member of Volunteering Victoria and has commenced benchmarking our volunteering structures using the

Volunteering National Standards of Australia. This will be done to ensure best practice is implemented.

Looking ahead, we are excited about the future of our volunteer programs. We are committed to evolving and expanding these initiatives, knowing that our volunteer support is crucial to our mission. Together, we can achieve great things and continue to provide exceptional care to our community.

We sincerely thank all our volunteers for their commitment to Dhelkaya Health and look forward to continuing our relationship with them over the next 12 months. We are also grateful to the many consumers and community members who dedicate their time as volunteers to sit on our committees and working groups.



Our Statement of Priorities

Strategic Priorities (Part A)

Statement of Priorities (SoPs) are a requirement for public healthcare services under the *Health Services Act 1988* and represent the service agreement requirements for public hospitals under the Act. The SoP outlines our key performance expectations, targets and funding for the year as well as government service priorities and consists of the following parts:

- Part A provides an overview of the service profile, strategic priorities and deliverables the health service will achieve in the year ahead.
- Part B lists the key financial, access and service performance priorities and agreed targets.
- Part C lists funding and associated activity.

Excellence in Clinical Governance

Goal	Health Service Deliverables	Achievement	Progress
Develop strong and effective relationships with consumer and clinical partners to drive service improvements.	Involve consumers in partnering in their own healthcare by establishing a Consumer Participation Framework	<ul style="list-style-type: none">• 50% increase in consumer representation on the Community Advisory Committee with 5 new members engaged in February 2024• New consumer register in place with orientation and training program to support and upskill consumers	In progress
Maintain commitment to driving planned surgery reform in alignment with the Surgery Recovery and Reform Program, as well as identify and implement local reform priorities.	Proactively manage preparation lists (formally waiting lists) including validation and support of patients into optimal care pathways.	<ul style="list-style-type: none">• Process to shadow book Dhelkaya Health surgical cases to the centralised regional waiting list explored• Pre-admission process mapped and recommendations made for improvement	In progress
	Collaboratively drive reform regionally through delivery and innovation teams, in alignment with Surgery Recovery and Reform Priorities.	<ul style="list-style-type: none">• Endoscopy Reporting Platform implemented, with Endomanager in place providing operational and credentialing reports for patient records and organisational auditing purposes	Achieved
	Complete internal review of surgical services and implement recommendations	<ul style="list-style-type: none">• Regional theatre utilisation measures implemented• Power BI theatre activity dashboard established	Achieved



Our Statement of Priorities

Strategic Priorities (Part A)

Working to Ensure Long-Term Financial Sustainability

Goal	Health Service Deliverables	Achievement	Progress
Co-operate with and support Department-led reforms that look towards reducing waste and improving efficiency to address financial sustainability, operational and safety performance, and system management.	Operational efficiency improvements: Develop and implement strategies to improve operational efficiency, such as reducing waiting times, improving patient flow, and optimising resource allocation.	<ul style="list-style-type: none"> Transition to Panel Bank provider completed Financial Management Improvement Plan developed and implementation progressing Increase in funds raised through community events compared to prior year achieved 	In progress
	Collaborate with other health service providers, community organisations, the department and stakeholders to explore opportunities for shared services, joint procurement, and resource sharing to reduce costs and improve efficiency.	<ul style="list-style-type: none"> Regional Community Platform implementation for all community services in line with Loddon Mallee Regional Public Health Services progressing Recommendations from LMSS ICT Transition Review implemented with new governance model established, risk mitigation plan drafted and infrastructure requirements sourced. 	In progress
	Data-driven decision-making: 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.	<ul style="list-style-type: none"> Asset Management Plan reviewed and submitted to the Department of Health Stocktake completed and re-creation of an asset register for the amalgamated entity commenced Operational Performance Committee established Directorate level activity targets set and monitored for 2023-24 PowerBI Dashboard development commenced 	In progress
Development of a health service financial sustainability plan in partnership with the Department with a goal to achieving long term health service safety and sustainability.	Develop robust financial forecasting models to project future revenue and expenditure, identify financial risks, and implement risk mitigation strategies to ensure long-term sustainability	<ul style="list-style-type: none"> Budget development methodology reviewed and implemented Development of business unit reports commenced Financial Management Improvement Plan developed and implementation progressing 	In progress
	Implement strategies to control costs, such as negotiating favourable contracts with suppliers, optimising workforce utilisation, and managing healthcare technologies and equipment effectively.	<ul style="list-style-type: none"> Staff replacement team established Time and attendance system upgrade implemented Recruitment system upgraded and careers website redeveloped 	In progress



Our Statement of Priorities

Strategic Priorities (Part A)

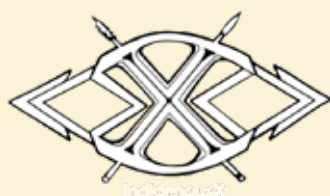
Improving equitable access to healthcare and wellbeing

Goal	Health Service Deliverables	Achievement	Progress
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.	Partnerships with Aboriginal community-controlled health organisations, respected Aboriginal leaders and Elders, and Aboriginal communities to deliver healthcare improvements.	<ul style="list-style-type: none">Formalisation of a partnership agreement with Bendigo & District Aboriginal Co-operative, which has supported the distinct needs of First Nations women in custody continue to be met as part of the service model at Tarrengower prisonBecame a paid member of Kinaway Chamber of Commerce to improve connections with First Nations businesses and increase % spend with First Nations-owned businessesContinued partnerships with Weenthunga Health Network, Nalderun Education Aboriginal Cooperation and the local Indigenous Round Table with Mount Alexander Shire CouncilMeaningful consultation with DJAARA on new building projectsDelivered culturally safe care through:<ul style="list-style-type: none">Aboriginal Health Liaison-led support to patientsStaffing opportunities grown through initiatives such as Aboriginal and Torres Strait Islander Cadetship Program	Achieved
	Promote a culturally safe welcoming environment with Aboriginal cultural symbols and spaces demonstrating, recognising, celebrating and respecting Aboriginal communities and culture.	<ul style="list-style-type: none">IndigenousX Anti-Racism training provided to 20 executive and management staffWork commenced on an Anti-Racism Policy with implementation scheduled for 2024-25Comprehensive approach developed for supporting staff learning and their understanding of appropriate protocols and processes for engaging First Nations communitiesSupporting First Nations staff with leadership opportunities and cultural supervision	Achieved
	Finalise Reconciliation Action Plan and commence implementation.	<ul style="list-style-type: none">Reflect RAP approved by Reconciliation Australia and strategies being implemented according to timeline	Achieved

CASE STUDY

Moving forwards with reconciliation

Dhelkaya Health hosts visit from IndigenousX



One of Dhelkaya Health's deliverable outcomes in 2024 as part of our Reflect - Reconciliation Action Plan is to research best practice and policies in areas of race relations and anti-racism. Research is well-established on the links between race-based discrimination and poor health.

IndigenousX are leaders in the field of training in race and anti-racism and a 100% Indigenous owned and operated media, consultancy and training organisation. Recognising that we

needed First Nations' perspectives and expertise to start this work, Dhelkaya Health hosted a visit from IndigenousX to help.

A group of around 20 executives and senior managers spent the day with IndigenousX Founder and CEO Luke Pearson and Education Officer Michael O'Loughlin. The group listened, learned, took part in activities and were often challenged by the thinking and stories that were heard on the day.



Our Statement of Priorities

Strategic Priorities (Part A)

A Stronger Workforce

Goal	Health Service Deliverables	Achievement	Progress
Improve employee experience across four initial focus areas to assure safe, high-quality care: leadership, health and safety, flexibility, and career development and agility.	Deliver programs to improve employee experience across four initial focus areas.	<ul style="list-style-type: none">Significant improvement in People Matters Survey results compared to prior year75% staff trained in Speaking Up for Safety ProgramMOVE manual handling program refreshed and relaunched resulting in 5% decrease in manual handling injuriesOrganisation-wide Training Needs Analysis and education program completedMandatory competency procedure reviewed to ensure mandatory competency requirements reflect positions90% of senior leadership team completed Care to Lead Program with positive evaluation of the program achievedGender Equality Action Plan finalised and baseline data collection established with 100% reporting requirements met	Achieved
	Implement and/or evaluate a new/expanded wellbeing and safety program and its improvement on workforce wellbeing.	<ul style="list-style-type: none">Worker Wellbeing Initiative pilot completed for Residential Aged Care staff in Ellery HouseBe Well, Be Safe workforce wellbeing program continued with a plan to evaluate in 2024-25	Achieved
Explore new and contemporary models of care and practice, including future roles and capabilities	Pilot, implement or evaluate new and contemporary models of care and practice, including future roles and building capability for multidisciplinary practice.	<ul style="list-style-type: none">Medical Workforce Model reviewed and business case finalised, with Medical Officer engagement model and Medical workforce model implemented	Achieved

CASE STUDY



Furthering gender equality

Dhelkaya Health's celebratory 16 Days of Activism drew a big crowd of staff and community.

As part of the 16 Days of Activism event (25 November to 10 December) Dhelkaya Health welcomed Dr Niki Vincent, Victoria's first Public Sector Gender Equality Commissioner, and Tricia Currie, CEO Women's Health Loddon Mallee, to our Castlemaine campus.

Guests heard from Dr Vincent on her important work at the Commission around gender equality and from Ms Currie on her work in this space across the Loddon Mallee region.

Our CEO Sue Race signed the CARE Partnership Agreement and the event closed with a brilliant and energetic dance from the wonderful Super Queeros dance troupe.

Dhelkaya Health has voluntarily submitted its Gender Equality Action Plan 2024-25 to the Commission for Gender Equality in the Public Sector. The plan was approved by the Commission in June 2024.



Our Statement of Priorities

Strategic Priorities (Part A)

Moving from competition to collaboration

Goal	Health Service Deliverables	Achievements	Progress
Engage in integrated planning and service design approaches, whilst assuring consistent and strong clinical governance, with partners to join up the system to deliver seamless and sustainable care pathways and build sector collaboration.	Actively participate in the development of a regional system of clinical governance.	<ul style="list-style-type: none"> Preparatory work completed prior to the Safer Care Victoria regional workshops Board and Executive participation in the three Safer Care Victoria regional workshops 	Achieved

Empowering people to keep healthy and safe in the community

Goal	Health Service Deliverables	Achievement	Progress
Deliver collective and collaborative preventative health, mental health and wellbeing services and programs, where all people, sectors and communities have an important role to play in enabling people to live their best lives.	Embed strategies to ensure implementation of the 'Healthy choices: policy directive for Victorian public health services' to enable staff, visitors and the health service community to have access to healthier options to support their health and wellbeing.	<ul style="list-style-type: none"> Policy and procedure completed and implemented Healthy Eating Advisory Service audit of vending machines and in-house café outlet completed Vending machine options reviewed to comply with guidelines Café Menu and recipes reviewed with new healthy choices introduced Target of 50% green foods and less than 20% red foods provided achieved 	Achieved
	Support access to lifestyle interventions/programs and inclusive environments that promote healthy behaviour and reduce risk of diabetes, cardiovascular disease, and mental health.	<ul style="list-style-type: none"> Public Intoxication Reform Trial completed in November 2023 Nordic Walking Training received from the Nordic Academy to further build capacity of volunteers to deliver high quality Nordic Walking classes and increase the number of qualified volunteer leaders to five Community Walking Programs expanded and operating in Castlemaine, Maldon and Harcourt 	Achieved
	Establish and operate the primary care service at Tarrengower Prison.	<ul style="list-style-type: none"> Primary Care Service established and operating seven days per week Medical Clinic established and operating on a sessional basis two days per week Key Performance Indicators met with positive feedback from Custodial Health and women receiving services 	Achieved
Improve women's health outcomes through the quality, availability, and equity of women's health services across Victoria.	Improve access to women's health services including contraception, abortion, pelvic pain and menopause through grants or research, or the new hospital-based women's health clinics or sexual and reproductive community-based hubs.	<ul style="list-style-type: none"> Water birth pilot completed and water births commenced Elective caesarean sections commenced Improved regional data sharing identified as opportunity for exploration at a regional level and project proposal completed Planning for Surgical termination of pregnancy completed 	Achieved



Our Statement of Priorities

Strategic Priorities (Part A)

CASE STUDY



Smiles 4 Miles

Young learners in the Mount Alexander Shire know it's never too early to start looking after your teeth and gums

An initiative of Dental Health Services Victoria and supported by Dhelkaya Health, 7 out of 8 Early Learning Centres (ELC) across the shire have been awarded Smiles 4 Miles in 2023-24.

Children, families, and staff at early childhood services who are part of this program follow three key messages: Drink well, Eat well and Clean well. ELC staff are recruited and trained to deliver key messaging through use of dental puppets and other engaging activities.

Children receive tooth brushing charts, toothpastes and toothbrushes as part of Dental Health Week activities. Dental health screenings are also part of the program through the Smile Squad.

Care close to home

Goal	Health Service Deliverables	Achievement	Progress
Improve pathways through the health system and implement models of care to enable more people to access care closer to, or in their homes.	Implement and/or evaluate new/expanded models of care that address barriers to patients receiving care closer to, or in their home.	<ul style="list-style-type: none"> Better@Home initiative implemented to enhance in-home and virtual models of patient care District Nursing Service integration and service enhancement completed with new centralised referral and intake system, centralised rostering system, and expanded hours of service over weekends for increased access to community palliative care 	Achieved
	Implement programs that increase the number of clinical staff capable and confident to deliver at-home care.	<ul style="list-style-type: none"> Home-based care coordinator roles established with recruitment processes finalised Training and orientation program for home-based care model developed 	Achieved
Identify and develop clinical service models of care that can be delivered via virtual care (videocall, telehealth, remote monitoring) where safe and appropriate to enable care closer to home.	Health services should establish clinical governance, identify appropriate clinical cohorts, respecting patient choice, and use secure technology (Healthdirect video-call platform) in applying the Virtual Care Operating Framework.	<ul style="list-style-type: none"> Virtual waiting room established to support after hours access to the Victorian Virtual Emergency Department Telecare medical model trialled and evaluated with options identified to improve the efficiency of documentation processes Pilot of use of virtual care in @Home Services conducted 	Achieved
	Adoption of ICT platforms that conform with accredited standards, guidelines, and frameworks measures to ensure technology used for clinical engagement interactions remains secure.	<ul style="list-style-type: none"> ICT platform, policies and procedures developed and implemented for referral to the Victorian Virtual Emergency Department Clinical staff trained in accordance with established procedures 	Achieved
Extend community-based offerings for people who are ageing living at home and effectively support ageing in place	Implement Homeshare pilot initiative	<ul style="list-style-type: none"> Homeshare program launched with an increase in the number of enquiries for homeseekers and homeproviders, and matches already in place 	Achieved



Our Statement of Priorities

Performance Priorities (Part B)

High quality and safe care

Key performance measure	Target	Result
Infection prevention and control		
Compliance with the Hand Hygiene Australia program	85%	85.6%
Percentage of healthcare workers immunised for influenza	94%	87%
Continuing care		
Average change in the functional independence measure (FIM) score per day of care for rehabilitation separations	≥ 0.645	0.841
Patient experience		
Victorian Healthcare Experience Survey – percentage of positive patient experience responses	95%	97.2%
Maternity and newborn		
Percentage of full-term babies (without congenital anomalies) who are considered in poor condition shortly after birth (APGAR score)	≤ 1.4%	0%

Strong governance, leadership and culture

Organisational culture		
People matter survey – Percentage of staff with an overall positive response to safety culture questions in the people matter survey	62%	73%

Timely access to care

Home-based care		
Percentage of admitted bed days delivered at home	3.5%	2.0%
Percentage of admitted episodes delivered at least partly at home	0.5%	0.4%

Note: Results sourced from the Victorian Health Services Performance Monitor 2023–24 Annual Report.

Effective financial management

Key performance indicator	Target	Result
Operating result (\$m)	As agreed in SOP	(\$1.95m)
Average number of days to paying trade creditors	60 days	41 days
Average number of days to receiving patient fee debtors	60 days	34 days
Adjusted current asset ratio	0.7 or 3% improvement from health service base target	0.84
Variance between forecast and actual Net result from transactions (NRFT) for the current financial year ending 30 June.	Variance ≤ \$250,000	Not Achieved
Actual number of days available cash, measured on the last day of each month	14 days	1 day



Our Statement of Priorities

Funding and Activity (Part C)

Funding Type	2023–24 Activity Achievement
Consolidated Activity Funding	
Acute admitted, subacute admitted, emergency services, non-admitted NWAU	5,554
Acute Admitted	
Acute admitted DVA NWAU	24
National Bowel Cancer Screening Program NWAU	47
Acute Non-admitted	
Specialist Clinics - DVA	-
Aged Care	
Aged Care Other - hours	22,591
Residential Aged Care - days	51,642
HACC - hours	2,634

Funding Type	2023–24 Activity Achievement
Primary Health	
Community Health Other appointments	4,276
Community Health / Primary Care Programs appointments	1,161
Subacute/Non-acute, Admitted & Non-admitted	
Palliative Care Non-admitted NWAU	56
Health Independence Program - DVA (service events)	42
Subacute NWAU - DVA	21
Small Rural	
Small Rural Acute - days	214
Small Rural Other specified funding - days	9,609

CASE STUDY



A first in primary health

Dhelkaya Health completes its first year of delivering primary health services to Tarrengower Prison

Dhelkaya Health provides Primary Health Services and the Medical Clinic at the Tarrengower Women's Prison (TWP) in Nuggetty, just outside Maldon. Provision of these services commenced in July 2023. The services are based onsite at TWP and this is Dhelkaya Health's first foray into working on site within a custodial setting.

A dedicated and committed team of Medical and Health Professionals include a Primary Health Nurse, General Practitioners, Alcohol and Other Drugs Counsellors and other Primary Health staff.

The focus is on providing interdisciplinary Primary Health Services that are outcome focused, person-centred, early intervention and prevention, culturally safe, trauma informed and partnership approach. This can range from management of acute and chronic health conditions and referral to other relevant clinical specialties.

These services are available for all women at TWP and any children that may be present with their mother. Women can attend the Medical Clinic at any time during opening hours and have appointments with the GPs and other Health Professionals.



Our Sustainability

A key strategic priority for Dhelkaya Health is that our facilities are modernised, with a reduced environmental footprint. The Regional Health Infrastructure Fund is the primary source of major capital project funding.

Site master planning was completed in 2021-22 by the Victorian Health Building Authority with a business case for the first stage of the redevelopment submitted for consideration by the Victorian Government.

Major Capital Program

Dhelkaya Health had nine major Victorian Government funded projects completed during 2023-24 or underway at 30 June 2024.

Project	Scope of Works	Investment
Main Entry Works – Castlemaine campus	Creation of new car parking, re-surfacing of asphalted areas and improved signage and wayfinding. Repurposing and refurbishment of the old dry store, front reception area, urgent care triage and sterile stock room fit out.	\$4,098,385
Residential Aged Care Quality and Safety Upgrade – Castlemaine campus	Upgrade each of the three facilities at Castlemaine covering interior fit-out works and improvements, and enhancements to external landscape areas and grounds.	\$2,020,690
Critical Electrical Infrastructure Works – Castlemaine campus	Design and install transfer switches and additional back-up systems for the supply of power and to develop a scoping study and asset replacement strategy in relation to the main distribution board and other critical equipment and systems.	\$420,000
Staff Amenities Facility – Maldon campus	Develop a new staff amenities room including handwashing facilities, change room, kitchenette and seating facilities.	\$225,000
Bushfire Resistance – Maldon campus	Conduct a program of passive fire management works and commission a scoping study for the acquisition of major infrastructure and fire management improvements.	\$175,375
Fire Safety and Risk Management Works – Castlemaine and Maldon campuses	Undertake infrastructure upgrades at Castlemaine and Maldon recommended from fire safety audits.	\$494,860
Demolition of former Nurses Quarters – Halford Street campus Completed	Demolish the old nurses' quarters, remove and remediate asbestos, recycling of building materials and land levelling and make good.	\$418,600
Upgrade AS4187 – Reprocessing of reusable medical devices – Castlemaine campus	Central Sterile Supply Department upgrade to ensure compliance with Australian Standards, including the replacement of end-of-life or non-compliant clinical equipment.	\$1,657,335
Hoists and Tracking Systems Upgrade – Castlemaine and Maldon campuses	Upgrade of hoists and tracking systems at Maldon Hospital and Ellery House residential aged care facilities that are required to mitigate work health and safety issues.	\$378,000



Our Sustainability

Asset Management Accountability Framework

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

The Dhelkaya Health target maturity rating is 'competence', meaning systems and processes are in place, consistently applied and systematically meeting the AMAF requirement, including a continuous improvement process to expand system performance above AMAF minimum requirements.

Assessment

Leadership and Accountability (requirements 1-19)

Dhelkaya Health has met its target maturity level for some of the requirements within this category.

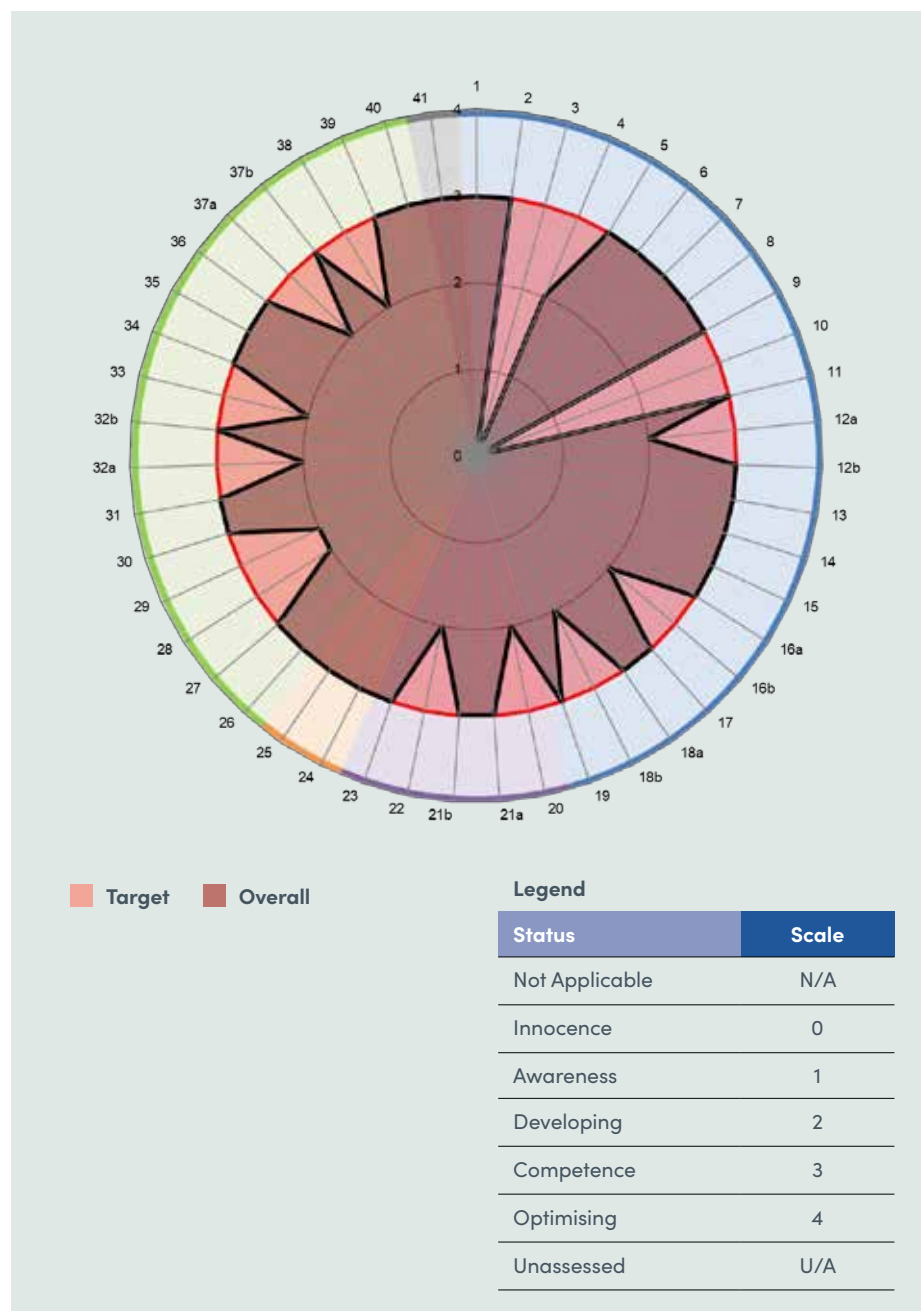
Dhelkaya Health did not comply with some requirements in the areas of governance. There is no material non-compliance reported in this category. A plan is in place to improve Dhelkaya Health's maturity rating in these areas.

Planning (requirements 20-23)

Dhelkaya Health has identified the requirement to improve its target maturity level in asset management strategy and risk management planning.

Acquisition (requirements 24 and 25)

Dhelkaya Health has met its target maturity level for some of the requirements within this category.



Operation (requirements 26-40)

Dhelkaya Health has met its target maturity level for some of the requirements within this category. Dhelkaya Health did not comply with some requirements in the areas of monitoring and preventative action and information management. Dhelkaya Health is developing a plan for improvement to record and maintain up to date asset information.

Disposal (requirement 41)

Dhelkaya Health has met its target maturity level in this category.



Our Sustainability

Social Procurement

Dhelkaya Health's Social Procurement strategy is designed to integrate social and environmental considerations into our procurement practices, aligning with our organisational values and our commitment to sustainability.

Dhelkaya Health's social procurement strategy prioritises supplier diversity, local economic development and sustainability. By integrating social value into our procurement decisions, we aim to support local businesses, foster community growth, and promote ethical practices across our supply chain. This commitment reflects our organisational values and our desire to contribute meaningfully and add value to the communities we serve.

All procurement activities undertaken by, or on behalf of Dhelkaya Health aim to support Small Medium Enterprises as they play a critical role in the sustainability of the region's economy and its community. Dhelkaya Health will continue to explore opportunities to advance its social procurement program and spend with social benefit suppliers.

In 2023-24 Dhelkaya Health engaged 16 social benefit suppliers with total spend with these suppliers of (\$86,209). The total number of suppliers engaged, which are not social benefit suppliers, and have made social procurement contracts with the Victorian Government is unknown. The estimate figure is in excess of 250 including Health Share Victoria contracted suppliers.

Social Procurement Framework (SPF) Objective	Metric	Unit of Measure	2023-24 (Actual)
Opportunities for Victorian Aboriginal people	Total Spend with Victorian Aboriginal business	\$ thousands (ex GST)	48.14
	Number of Victorian Aboriginal businesses engaged	Number	13
Opportunities for Victorians with disability	Total spend with Victorian social enterprises led by a mission for people with disability and Australian Disability Enterprises (ADEs)	\$ thousands (ex GST)	0.63
	Number of Victorian social enterprises led by a mission for people with a disability and Australian Disability Enterprises (ADEs) engaged	Number	1
Opportunities for disadvantaged Victorians	Total spend with Victorian social enterprises led by a mission for the disadvantaged (a)	\$ thousands (ex GST)	32.48
	Number of Victorian social enterprises led by a mission for the disadvantaged (a) engaged	Number	1
Sustainable Victorian social enterprises and Aboriginal business sectors	Total spend with Victorian social enterprises (b)	\$ thousands (ex GST)	4.95
	Number of Victorian social enterprises engaged (b)	Number	1

Notes:

- a) Victorians that at least fall under one of the five disadvantaged cohorts (long-term unemployed people, disengaged people, single parents, migrants and refugees, and workers in transition).
- b) All types of social enterprises verified by Social Traders and listed on the Map for impact.



Our Sustainability

Environmental Performance

Dhelkaya Health is committed to improving the way we manage our energy, materials and waste for a sustainable and thriving future. As a health service, we have a responsibility to contribute to a sustainable environment through planned and well managed policies and actions.

Dhelkaya Health operates two main campuses, the Castlemaine campus and the Maldon campus. Both campuses are located within the Mount Alexander Shire.

The past year 2022-23 saw the demolition of the Old Nurse's Quarter in Halford Street. Local salvage and recycling business The Salvage Yard were invited in to remove all materials that could be resold and recycled.

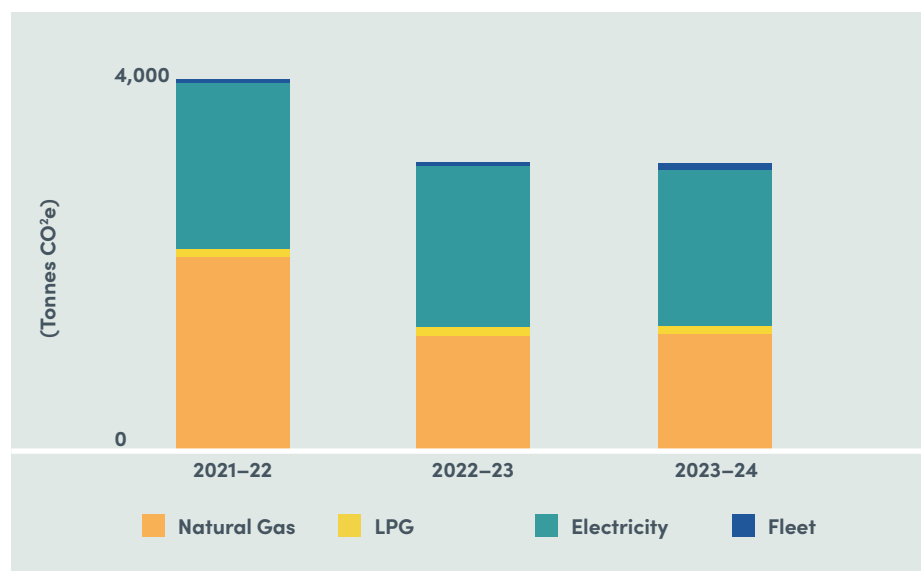
This work continued in 2023-24 with a project focussed on rejuvenating the landscape at Halford Street to improve its environmental footprint and enhance its appearance. The project has planted an open and expansive grassland area surrounded by native plants suited to local conditions and which also encourage local wildlife. Dhelkaya Health partnered with a small local First Nations business, Nalderun Education Aboriginal Cooperative, who supplied 300 trees and shrubs to bring the Halford Street landscape and revegetation vision to life. The end result is an accessible and open garden that can be enjoyed by the local community.

Electricity Production and Consumption

Dhelkaya Health has established improved centralised reporting to identify areas of opportunity to drive improvements across energy, fuel and water consumption, waste reduction and recycling/recovery performance.

A full review of Dhelkaya Health's building and infrastructure was conducted with funding secured to convert ageing gas hot water systems to electric across the Castlemaine and Maldon campuses, with work continuing into 2024-25.

Greenhouse Gas Emissions



Electricity

Total electricity consumption (MWh)	2023-24
Purchased electricity - consolidated	2,255.47
Self-generated	260.87
Total electricity consumption	2,516.33
RPP (Renewable Power Percentage in the grid)	424.03
Total electricity offsets (MWh)	424.03

Stationary Fuel Use

Total fuels used in buildings and machinery	2023-24
Buildings	
Natural gas (MJ)	21,725,666.90
LPG (MJ)	1,295,557.50
Greenhouse gas emissions from stationary fuel consumption	
Natural gas (Tonnes CO ₂ e)	1,119.52
LPG	78.51



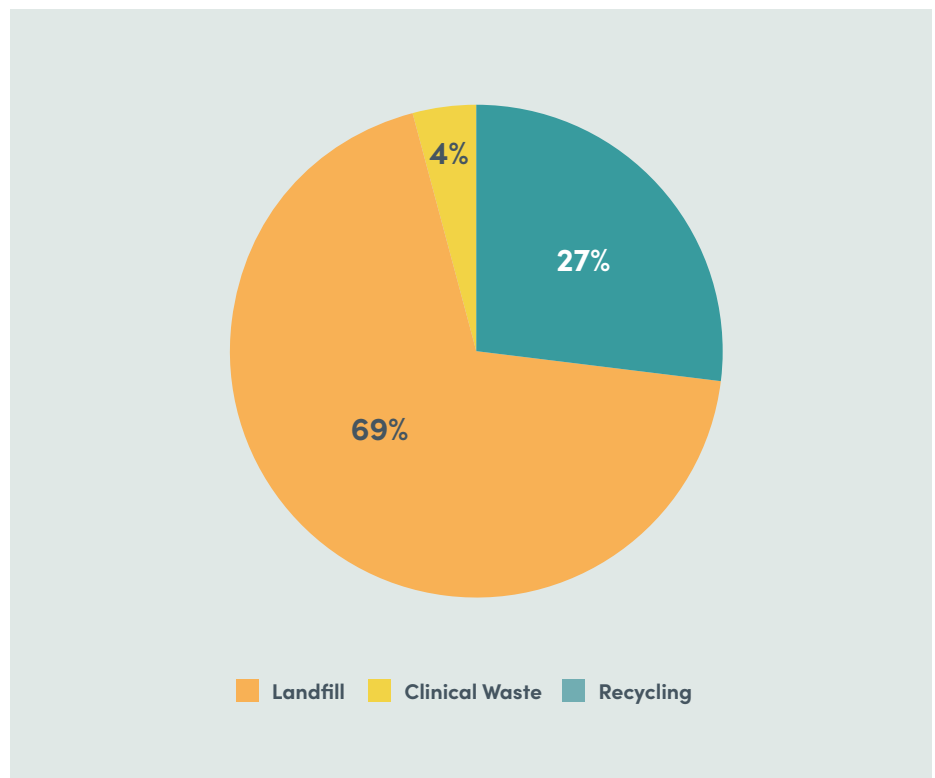
Our Sustainability

Waste

Dhelkaya Health is establishing a volunteer environment and sustainability team to champion the development of key initiatives that resonate with our team and community.

	2022-23	2023-24	% reduction on prior year
Landfill (kg)			
General waste – skips	146,604.00	102,442.50	-30%
Clinical waste – incinerated	1,638.16	656.54	-60%
Clinical waste – sharps	801.50	479.88	-40%
Clinical waste – treated	8,349.83	5,100.12	-39%
Recycling (kg)			
Cardboard	56,339.38	38,304.38	-32%
Commingled	0	2,069.76	
Total units waste disposed	213,732.87	149,053.18	-30%

Waste Stream by Percentage %





Our Sustainability

Water usage

Large scale building and development works, contributed to abnormal water consumption rates in 2023-24.

Transportation

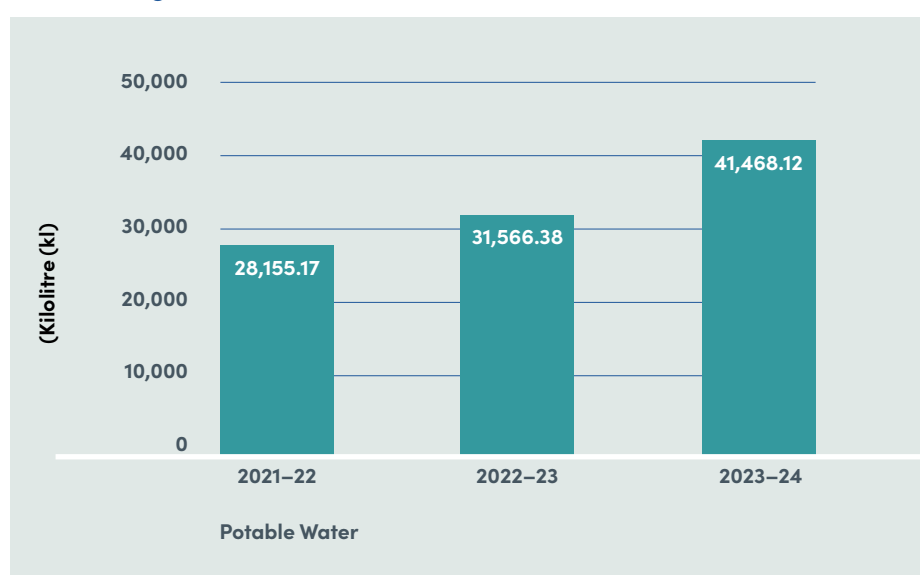
Dhelkaya Health has a vehicle fleet that consists of 46 vehicles that are essential to the provision of health support services, which have grown to meet the diverse needs of our community. Of the 46 Vehicles, 26 are Petrol, 10 Diesel, 7 Hybrids and three are Zero Emission Vehicles (ZEVs).

Vehicles are used to support core on-site support services including engineering, environmental services, food services and supply. Fleet is a key enabler for the provision of specialised health services, community services and district nursing critical for the delivery of personalised care and support extended beyond the hospital.

Dhelkaya Health is continuing to review its fleet portfolio with a focus on reducing our fleet numbers by streamlining operations, moving from owned to leased vehicles and converting to Hybrid and ZEVs, department fit and infrastructure permitting.

Water Use	2021-22	2022-23	2023-24
Potable water	28,155.17	31,566.38	41,468.12
Water per unit of floor space (kl/m ²)	1.14	1.28	1.68

Water Usage



Transportation energy	2021-22	2022-23	2023-24
Petrol (Mj)	360,697.60	475,831.20	900,151.20
Diesel (Mj)		68,086.70	107,694.10
Total	360,697.60	543,917.90	1,007,845.30



Our Finances

Summary of Financial Results For the period 1 July 2023 to 30 June 2024

	2023 \$000	2024 \$000
Operating Result*	44	(1,951)
Total revenue	76,033	81,329
Total expenses	80,945	87,351
Net result from transactions	(4,912)	(6,022)
Total other economic flows	(18)	135
Net result	(4,930)	(5,887)
Total assets	106,376	179,097
Total liabilities	46,556	45,969
Net assets/Total equity	59,820	133,128

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

Reconciliation of Net Result from Transactions and Operating Result

	2023-24 \$000
Operating Result	(1,951)
Capital purpose income	2,851
Specific income	0
COVID 19 State Supply Arrangements - Assets received free of charge or for nil consideration under the State Supply	40
State supply items consumed up to 30 June 2023	(40)
Assets provided free of charge	0
Assets received free of charge	0
Expenditure for capital purpose	(424)
Depreciation and amortisation	(6,498)
Impairment of non-financial assets	0
Finance costs (other)	0
Net result from transactions	(6,022)

Summary of significant changes in financial position during 2023-24

There was a revaluation of land and buildings carried out with an effective date of 30 June 2024. There are no other significant changes in financial position.

Summary of Major Changes or Factors which have affected the achievement of operational objectives for the year

There were no major changes affecting the achievement of operational objectives.

Events subsequent to balance date, which may have a significant effect on the operations of the entity in subsequent years

There are no events subsequent to balance sheet date.



Our Finances

Details of consultancies (under \$10,000)

In 2023-24, there were 5 consultancies where the total fees payable to the consultants were less than \$10,000. The total expenditure incurred during 2023-24 in relation to these consultancies is \$15,981 (excl. GST).

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

In 2023-24, there was 2 consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2023-24 in relation to these consultancies is \$156,230 (excl. GST). Details of individual consultancies can be viewed at www.dhelkayahealth.org.au/about-us.

Consultancies over \$10,000

Consultant	Purpose of consultancy	Start date	End date	Total approved project fee (excluding GST)	Expenditure 2023-24 (excluding GST)	Future expenditure (excluding GST)
ARJO Australia Pty Ltd	Consultancy Services for Ergocoaches	April 2023	April 2024	\$173,600	\$66,800	\$40,000
The Trustee for Macutex Unit Trust	Fixed Assets data collection and review	July 2023	January 2024	\$89,430	\$89,430	Nil

ICT expenditure

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)
\$2,344,085	\$0	\$0	\$0



Our Attestations

Responsible bodies declaration

I, Vanessa Healy, on behalf of the Responsible Body, certify that Dhelkaya Health has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

Ms Vanessa Healy
Responsible Officer

Dhelkaya Health
4th October 2024

Data Integrity Declaration

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

Ms Sue Race
Accountable Officer

Dhelkaya Health
4th October 2024

Conflict of Interest Declaration

I, Sue Race, certify that Dhelkaya Health has put in place appropriate internal controls and processes to ensure that it has implemented a 'Conflict of Interest' policy consistent with the minimum accountabilities required by the VPSC. Declaration of private interest forms have been completed by all executive staff within Dhelkaya 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.

Ms Sue Race
Accountable Officer

Dhelkaya Health
4th October 2024

Compliance with Health Share Victoria (HSV) Purchasing Policies

I, Sue Race, certify that Dhelkaya 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.

Ms Sue Race
Accountable Officer

Dhelkaya Health
4th October 2024

Integrity, Fraud and Corruption Declaration

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

Ms Sue Race
Accountable Officer

Dhelkaya Health
4th October 2024



Our Statutory Compliance

Freedom of Information Act 1982

The *Freedom of Information (FOI) Act 1982* (Vic) provides the public with a means of accessing information held by government agencies. Dhelkaya Health processes all FOI requests for access to documents in accordance with the provisions of the FOI Act.

In the financial year ending 30 June 2024, Dhelkaya Health received a total of 28 FOI requests. The majority of these requests came from solicitors on behalf of patients, and patients themselves.

The FOI decisions for all of the 28 received requests were made within the statutory time periods. There weren't any decisions made after mandatory extensions had been applied or extensions agreed upon by the applicant.

During 2023-24, no requests were subject to a complaint or internal review by the Office of the Victorian Information Commissioner. No requests progressed to the Victorian Civil and Administrative Tribunal (VCAT).

Information on how to make a FOI request can be found on the Dhelkaya Health website at www.dhelkayahealth.org.au/patient-services/patient-health-information. This page contains a link to our FOI Application Form which contains information about the FOI process, the amount of the application fee and other charges, contact details and a link to the website of the Office of the Victorian Information Commissioner.

Total FOI Requests 2023-24	28
Full Access	22
Partial Access	0
Access Denied	0
Applications Withdrawn	2
No Documents	1
Applications in Progress	0
VCAT Appeal	0
Not Proceeded With	2
Released outside the Act	1

Building Act 1993

Dhelkaya Health fully complied with the building and maintenance provisions of the *Building Act 1993* for the period 1 July 2023 to 30 June 2024. Where applicable, the appropriate Building Permits and Certificates of Occupancy were obtained in line with the requirements of the *Building Act 1993*. In order to ensure buildings are maintained in a safe and functional condition, ongoing maintenance programs are in place. No emergency orders and building orders were received during the reporting period.

Dhelkaya Health sites have undergone a number of asset condition assessments. The Five Yearly Fire Safety Audit was conducted at the Castlemaine Health site in 2023, noting that the Maldon Hospital site audit was conducted in 2022. Fire and safety risk management works at both Castlemaine and Maldon sites, funded through the Regional Health Infrastructure Fund, have progressed during 2023-24.

Local Jobs First Act 2003

In 2023-24 there were no contracts requiring disclosure under the Local Jobs First Policy. Dhelkaya Health complies with the intent of the *Victorian Industry Participation Policy Act 2003* and has no requirements of disclosures for the 2023-24 financial year. The Act requires, wherever possible, local industry participation in supplies, taking into consideration the principle of value for money and transparent tendering processes.

Public Interest Disclosures Act 2012

This Act enables people to make disclosures about improper conduct within the public sector without fear of reprisal. The Act aims to ensure openness and accountability by encouraging people to make disclosures and protecting them when they do. The procedures established by Dhelkaya Health under Part 9 are available in the Public Interest Disclosure Policy. There were no disclosures notified to the IBAC under section 21(2) in 2023-24.

Carers Recognition Act 2012

In accordance with the *Carers Recognition Act 2012* (Vic), Dhelkaya Health:

- Takes all practicable measures to ensure that its employees and agents have an awareness and understanding of the care relationship principles; and
- Takes all practicable measures to ensure that persons who are in care relationships and who are receiving services in relation to the care relationship from the care support organisation have an awareness and understanding of the care relationship principles; and
- Takes all practicable measures to ensure that the care support organisation and its employees and agents reflect the care relationship principles in developing, providing or evaluating support and assistance for persons in care relationships

Safe Patient Care Act 2015

Under Part 3 - Compliance and reporting (Clause 40) of the Act, the operator of a hospital has an obligation to report certain matters (Clause 40 subsections (a) to (e)) in its report of operations for a financial year. Hospitals to which this applies are those hospitals identified in pat 1 Clause 3 'hospital', and Schedule 1 to the Act. Dhelkaya Health has no matters to report in relation to its obligations under section 40 of the *Safe Patient Care Act 2015*.



Our Statutory Compliance

Gender Equality Act 2020

Dhelkaya Health is a new defined entity under the *Gender Equality Act 2020*. Dhelkaya Health's legal obligations under the Gender Equality Act for the remainder of the current four-year cycle include:

- A duty to promote gender equality since 1 July 2022
- Undertake gender impact assessments (GIA) on policies, programs, and services since 1 July 2022
- Undertake a workplace gender audit by 31 October 2025
- Prepare a Gender Equality Action Plan (GEAP) by 31 October 2025
- Prepare a progress report by 31 October 2027.

Dhelkaya Health has voluntarily submitted a Workplace Gender Audit and a Gender Equality Action Plan in 2023-24. This Action Plan is available on our website at www.dhelkayahealth.org.au/about-us.

Statement on National Competition Policy

In accordance with the Competition Principles Agreement, Victoria is obliged to apply competitive neutrality policy and principles to all significant business activities undertaken by government agencies and local authorities.

Dhelkaya Health continues to comply with the National Competition Policy. The Victorian Government's competitive neutrality pricing principles for all relevant business activities have also been applied by Dhelkaya Health.

Additional information available on request

The items listed below have been retained by Dhelkaya Health and are available to the relevant Ministers, Members of Parliament and the public on request (subject to 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
 - (iii) expenditure committed to for each engagement



Disclosure Index

The annual report of Dhelkaya Health 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
Ministerial Directions		
Report of Operations		
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FRD 22	Purpose, functions, power and duties	7
FRD 22	Nature and range of services provided	6
FRD 22	Activities, programs and achievements for the reporting period	20-25
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FRD 22	Significant changes in financial position during the year	34
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FRD 22	Details of consultancies under \$10,000	35
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FRD 22	Reviews and Studies expenditure	N/A
Legislation		
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Auditor General's Report



Independent Auditor's Report

To the Board of Dhelkaya Health

Opinion	<p>I have audited the financial report of Dhelkaya Health (the health service) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2024• comprehensive operating statement for the year then ended• statement of changes in equity for the year then ended• cash flow statement for the year then ended• notes to the financial statements, including material accounting policy information• Board member's, accountable officer's and chief finance & accounting officer's declaration. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2024 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Board's responsibilities for the financial report	<p>The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards 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 General's Report

Auditor's responsibilities for the audit of the financial report

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

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

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

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

MELBOURNE
7 October 2024

Dominika Ryan
as delegate for the Auditor-General of Victoria

Financial Year ended 30 June 2024

Board Member’s, Accountable Officer’s, and Chief Finance & Accounting Officer’s Declarations

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2024 and the financial position of Dhelkaya Health at 30 June 2024.

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 4th October 2024.

Board member	Accountable Officer	Chief Finance & Accounting Officer
		
Vanessa Healy	Sue Race	Catherine Gaskell
Chair	Chief Executive Officer	Chief Finance and Accounting Officer
Castlemaine 4th October 2024	Castlemaine 4th October 2024	Castlemaine 4th October 2024

Comprehensive Operating Statement For the Financial Year ended 30 June 2024

		2024 \$'000	2023 \$'000
Revenue and income from transactions			
Operating activities	2.1	77,954	73,178
Non-operating activities	2.1	1,418	1,150
Share of revenue from joint operations	8.7	1,957	1,705
Total revenue and income from transactions		81,329	76,033
Expenses from transactions			
Employee expenses	3.1	(65,008)	(60,021)
Supplies and consumables	3.1	(5,673)	(5,465)
Finance costs	3.1	(94)	(114)
Depreciation	3.1	(6,498)	(6,496)
Other administrative expenses	3.1	(4,066)	(3,957)
Other operating expenses	3.1	(4,066)	(3,340)
Other non-operating expenses	3.1	-	(6)
Share of expenditure from joint operations	8.7	(1,946)	(1,546)
Total Expenses from transactions		(87,351)	(80,945)
Net result from transactions - net operating balance		(6,022)	(4,912)
Other economic flows included in net result			
Net gain/(loss) on sale of non-financial assets	3.2	69	51
Net gain/(loss) on financial instruments	3.2	(8)	(2)
Other gain/(loss) from other economic flows	3.2	74	(67)
Total other economic flows included in net result		135	(18)
Net result for the period		(5,887)	(4,930)
Other economic flows - other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment revaluation surplus	4.4	79,195	-
Comprehensive result for the period		73,308	(4,930)

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

Balance Sheet

As at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Current assets			
Cash and cash equivalents	6.2	29,055	33,192
Receivables and contract assets	5.1	1,604	1,452
Inventories	4.6	300	285
Investments and other financial assets	4.1	1,725	1,725
Prepaid expenses		453	526
Total current assets		33,137	37,180
Non-current assets			
Receivables and contract assets	5.1	3,927	3,357
Property, plant and equipment	4.2 (a)	140,948	65,045
Right of use assets	4.3 (b)	1,085	794
Total non-current assets		145,960	69,196
Total assets		179,097	106,376
Current liabilities			
Payables and contract liabilities	5.2	11,575	9,197
Borrowings	6.1	462	531
Employee benefits	3.3	12,478	11,814
Other liabilities	5.3	19,648	23,447
Total current liabilities		44,163	44,989
Non-current liabilities			
Borrowings	6.1	866	506
Employee benefits	3.3	940	1,061
Total non-current liabilities		1,806	1,567
Total liabilities		45,969	46,556
Net assets		133,128	59,820
Equity			
Property, plant and equipment revaluation surplus	4.4	81,381	2,186
Restricted specific purpose reserve	SCE	2,006	2,006
Contributed capital	SCE	60,695	60,695
Accumulated deficit	SCE	(10,954)	(5,067)
Total equity		133,128	59,820

This balance sheet should be read in conjunction with the accompanying notes.

Cash Flow Statement

For the Financial Year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Cash Flows from operating activities			
Operating grants from government - State		50,081	50,244
Operating grants from government - Commonwealth		15,771	13,154
Capital grants from government - State		1,686	1,222
Patient fees received		5,145	5,298
Donations and bequests received		80	79
Interest and investment income received		1,330	1,099
Commercial income received		349	325
Recoveries of services		3,000	1,363
Other receipts		3,205	2,017
Total receipts		80,647	74,801
Employee expenses paid		(64,015)	(59,634)
Payments for supplies and consumables		(3,713)	(3,036)
Payments for medical indemnity insurance		(793)	(643)
Payments for repairs and maintenance		(1,794)	(1,726)
Finance costs		(94)	(114)
GST (paid) to / received from ATO		81	(6)
Cash outflow for leases		(94)	(115)
Outsourced services		(1,881)	(1,549)
External services		(1,282)	(616)
Other payments		(3,850)	(4,497)
Total payments		(77,435)	(71,936)
Net cash flows from operating activities	8.1	3,212	2,865
Cash Flows from investing activities			
Purchase of non-financial assets		(3,291)	(1,801)
Proceeds from sale of non-financial assets		245	79
Net cash used in investing activities		(3,046)	(1,722)
Cash flows from financing activities			
Receipt / (Repayment) of borrowings		(428)	115
Receipt of accommodation deposits		5,773	5,121
Repayment of accommodation deposits		(9,648)	(10,402)
Net cash flows used in financing activities		(4,303)	(5,166)
Net (decrease) in cash and cash equivalents held		(4,137)	(4,023)
Cash and cash equivalents at beginning of period		33,192	37,387
Cash and cash equivalents - transfer on administrative restructure *		-	(172)
Cash and cash equivalents at end of period	6.2	29,055	33,192

* This amount relates to clearing account balances from amalgamation with Maldon Hospital in 2022 which have been adjusted in the 2023 year.

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

Statement of Changes in Equity For the Financial Year ended 30 June 2024

		Property, Plant and Equipment Revaluation Surplus	Restricted Specific Purpose Reserve	Contributed Capital	Accumulated Deficit	Total
	Note	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2022		2,186	2,006	60,695	35	64,922
Net result for the period		-	-	-	(4,930)	(4,930)
Other comprehensive income for the period	4.4	-	-	-	-	-
Transfer from/(to) accumulated deficits *		-	-	-	(172)	(172)
Balance at 30 June 2023		2,186	2,006	60,695	(5,067)	59,820
Net result for the period		-	-	-	(5,887)	(5,887)
Other comprehensive income for the period	4.4	79,195	-	-	-	79,195
Transfer from/(to) accumulated deficits		-	-	-	-	-
Balance at 30 June 2024		81,381	2,006	60,695	(10,954)	133,128

* This amount relates to clearing account balances from amalgamation with Maldon Hospital in 2022 which have been adjusted in the 2023 year.

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 1: Basis of preparation

Structure

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

These financial statements represent the audited general purpose financial statements for Dhelkaya Health for the period ended 30 June 2024. The report provides users with information about Dhelkaya Health's stewardship of the resources entrusted to it.

This section explains the basis of preparing the financial statements.

Note 1.1: Basis of preparation of the financial statements

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

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

Notes to the Financial StatementsFor the Financial Year ended 30 June 2024

Dhelkaya Health is a newly formed registered funded agency under the Health Services Act 1988. It was formed effective 1 March 2022, following the voluntary amalgamation of Castlemaine Health and Maldon Hospital. The amalgamation and formation of the new agency was by an Order in Council under the Health Services Act 1988, declared in Victoria Government Gazette No. S 94 on 22 February 2022, and is considered an administrative restructure.

Dhelkaya Health acquired all the rights, responsibilities, assets, liabilities and equity of the former Castlemaine Health and Maldon Hospital on amalgamation.

The net assets assumed by Dhelkaya Health as a result of the administrative restructure are recognised in the balance sheet at the carrying amount of those assets in the former entities balance sheet statements immediately before transfer. The net asset transfers were treated as a contribution of capital by the State.

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

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

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

The financial statements have been prepared on a going concern basis (refer to Note 8.9 Economic Dependency).

The financial statements are 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 Dhelkaya Health on 4th October 2024.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 1.2 Abbreviations and terminology used in the financial statements

The following table sets out the common abbreviations used throughout the financial statements:

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

Note 1.3 Joint arrangements

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

Dhelkaya Health has the following joint arrangements:

- Loddon Mallee Rural Health Alliance (LMRHA).

Details of the joint arrangements are set out in Note 8.7.

Note 1.4 Material accounting estimates and judgements

Management make estimates and judgements when preparing the financial statements.

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

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

The material accounting policies and significant management judgements and estimates used, and any changes thereto, are identified at the beginning of each section where applicable and relate to the following disclosures:

- Note 2.1: Revenue and income from transactions
- Note 3.3: Employee benefits and related on-costs
- Note 4.2: Property, plant and equipment
- Note 4.3: Right-of-use assets
- Note 4.5: Depreciation and amortisation
- Note 4.7: Impairment of assets
- Note 5.1: Receivables
- Note 5.1a: Contract assets
- Note 5.2: Payables
- Note 5.2: Contract liabilities
- Note 5.3: Other liabilities
- Note 6.1(a): Lease liabilities
- Note 7.4: Fair value determination

Note 1.5 Accounting standards issued but not yet effective

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

Standard	Adoption Date	Impact
AASB 2022-5: <i>Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback</i>	Reporting periods beginning on or after 1 January 2024.	Adoption of this standard is not expected to have a material impact.
AASB 2022-9: <i>Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector</i>	Reporting periods beginning on or after 1 January 2026.	Adoption of this standard is not expected to have a material impact.
AASB 2022-10: <i>Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of No-for-profit Public Sector Entities</i>	Reporting periods beginning on or after 1 January 2024.	Management have not completed their assessment of the impacts of these amendments.

Notes to the Financial StatementsFor the Financial Year ended 30 June 2024

Note 1.5 Accounting standards issued but not yet effective (continued)

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

Note 1.6 Goods and Services Tax (GST)

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

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

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

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

Note 1.7 Reporting Entity

The financial statements include all activities of Dhelkaya Health.

Dhelkaya Health's principal address is:

142 Cornish Street

Castlemaine VIC 3450

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

Note 2: Funding delivery of our services

Dhelkaya Health’s overall objective is to provide quality health service and to be a leading regional healthcare provider delivering timely, accessible, integrated and responsive services to local community. Dhelkaya Health is predominantly funded by grant funding for the provision of outputs. Dhelkaya Health also receives income from the supply of services.

Structure

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

Material judgements and estimates

This section contains the following material judgements and estimates:

Material judgements and estimates	Description
Identifying performance obligations	<p>Dhelkaya Health applies material judgement when reviewing the terms and conditions of funding agreements and contracts to determine whether they contain sufficiently specific and enforceable performance obligations.</p> <p>If this criterion is met, the contract/funding agreement is treated as a contract with a customer, requiring Dhelkaya Health to recognise revenue as or when the health service transfers promised goods or services to customers.</p> <p>If this criterion is not met, funding is recognised immediately in the net result from operations.</p>
Determining timing of revenue recognition	<p>Dhelkaya Health applies material judgement to determine when a performance obligation has been satisfied and the transaction price that is to be allocated to each performance obligation. A performance obligation is either satisfied at a point in time or over time.</p>
Determining timing of capital grant income recognition	<p>Dhelkaya Health applies material judgement to determine when its obligation to construct an asset is satisfied. Costs incurred is used to measure the health service’s progress as this is deemed to be the most accurate reflection of the stage of completion.</p>
Assets and services received free of charge or for nominal consideration	<p>Dhelkaya Health applies material judgement to determine the fair value of assets and services provided free of charge or for nominal value. Where a reliable market value exists it is used to calculate the equivalent value of the service being provided. Where no reliable market value exists, the service is not recognised in the financial statements.</p>

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 2.1 Revenue and income from transactions

	2024 \$'000	2023 \$'000
Operating activities		
Revenue from contracts with customers		
Government grants (State) - Operating	50,601	50,362
Government grants (Commonwealth) - Operating	15,771	13,154
Patient and resident fees	5,183	5,472
Commercial activities ¹	349	325
Total revenue from contracts with customers	71,904	69,313
Other sources of income		
Government grants (State) - Capital	1,686	1,222
Capital donations	80	76
Assets received free of charge or for nominal consideration	40	271
Recoveries of services	3,000	1,363
Other revenue from operating activities (including non-capital donations)	3,201	2,638
Total other sources of income	8,007	5,570
Total revenue and income from operating activities	79,911	74,883
Non-operating activities		
Income from other sources		
Capital interest	81	234
Other interest	1,249	865
Other revenue from non-operating activities	88	51
Total other sources of income	1,418	1,150
Total income from non-operating activities	1,418	1,150
Total revenue and income from transactions	81,329	76,033

1. Commercial activities represent business activities which Dhelkaya Health enter into to support their operations.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 2.1 Revenue and income from transactions (continued)

Note 2.1(a): Timing of revenue from contracts with customers

	2024 \$'000	2023 \$'000
Dhelkaya Health disaggregates revenue by the timing of revenue recognition.		
Goods and services transferred to customers:		
At a point in time	67,574	64,092
Over time	4,330	5,221
Total revenue from contracts with customers	71,904	69,313

How we recognise revenue and income from transactions
Government operating grants

To recognise revenue, Dhelkaya Health assesses each grant to determine whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with *AASB 15: Revenue from Contracts with Customers*.

When both these conditions are satisfied, the health service:

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

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the health service:

- recognises the asset received in accordance with the recognition requirements of other applicable Accounting Standards (for example, AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liabilities, financial instruments, provisions, revenue or contract liabilities from a contract with a customer), and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount in accordance with *AASB 1058 - Income for not-for profit entities*.

In contracts with customers, the 'customer' is typically a funding body, who is the party that promises funding in exchange for Dhelkaya Health's goods or services. Dhelkaya 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.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

This policy applies to each of Dhelkaya Health's revenue streams, with information detailed below relating to Dhelkaya Health's significant revenue streams:

Government grant	Performance obligation
Activity Based Funding (ABF) paid as National Weighted Activity Unit (NWAU)	<p>NWAU funding commenced 1 July 2023 and supersedes WIES for acute, sub-acute and state-wide services (which includes specified grants, state-wide services and teaching and training). Services not transitioning at this time include mental health and small rural services.</p> <p>NWAU is a measure of health service activity expressed as a common unit against which the national efficient price (NEP) is paid.</p> <p>The performance obligations for NWAU are the number and mix of admissions, emergency department presentations and outpatient episodes, and is weighted for clinical complexity.</p> <p>Revenue is recognised at point in time, which is when a patient is discharged.</p>
Commonwealth Residential Aged Care Grants	<p>Funding is provided for the provision of care for aged care residents within facilities at Dhelkaya Health.</p> <p>The performance obligations include provision of residential accommodations and care from nursing staff and personal care workers.</p> <p>Revenue is recognised at the point in time when the service is provided within the residential aged care facility.</p>

Notes to the Financial StatementsFor the Financial Year ended 30 June 2024

Note 2.1 Revenue and income from transactions (continued)**Capital grants**

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

Income is recognised progressively as the asset is constructed which aligns with Dhelkaya 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.

Patient and resident fees

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

Commercial activities

Revenue from commercial activities includes items such as consulting room and property rental. Commercial activity revenue is recognised at a point in time, upon provision of the goods or service to the customer.

How we recognise revenue and income from non-operating activities**Interest Income**

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

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

	2024 \$'000	2023 \$'000
Cash donations and gifts	-	3
Personal protective equipment	40	268
Total fair value of assets and services received free of charge or for nominal consideration	40	271

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

Under the State Supply Arrangement, Health Share Victoria supplies personal protective equipment to Dhelkaya Health for nil consideration.

Contribution of resources

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

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

Voluntary Services

Dhelkaya Health receives volunteer services from members of the community in the following areas:

- meals on wheels, community transport, social support groups, residential aged care facility visitors, gardening, advisory groups, auxiliaries and special events.

Dhelkaya Health recognises contributions by volunteers in its financial statements, if the fair value can be reliably measured and the services would have been purchased had they not been donated.

Dhelkaya Health greatly values the services contributed by volunteers but it does not depend on volunteers to deliver its services.

Non-cash contributions from the Department of Health

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

Supplier	Description
Victorian Managed Insurance Authority	The Department of Health purchases non-medical indemnity insurance for Dhelkaya 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.
Department of Health	Long Service Leave (LSL) revenue is recognised upon finalisation of movements in LSL liability in line with the long service leave funding arrangements set out in the relevant Department of Health Hospital Circular.

Notes to the Financial StatementsFor the Financial Year ended 30 June 2024

Note 3: The cost of delivering our services

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

Structure

3.1 Expenses from transactions

3.2 Other economic flows

3.3 Employee benefits in the balance sheet

3.4 Superannuation

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Material judgements and estimates

This section contains the following material judgements and estimates:

Material judgements and estimates	Description
Classifying employee benefit liabilities	<p>Dhelkaya Health applies material judgement when measuring and classifying its employee benefit liabilities.</p> <p>Employee benefit liabilities are classified as a current liability if Dhelkaya Health does not have an unconditional right to defer payment beyond 12 months. Annual leave, accrued days off and long service leave entitlements (for staff who have exceeded the minimum vesting period) fall into this category.</p> <p>Employee benefit liabilities are classified as a non-current liability if Dhelkaya Health has a conditional right to defer payment beyond 12 months. Long service leave entitlements (for staff who have not yet exceeded the minimum vesting period) fall into this category.</p>
Measuring employee benefit liabilities	<p>Dhelkaya Health applies material judgement when measuring its employee benefit liabilities.</p> <p>The health service applies judgement to determine when it expects its employee entitlements to be paid.</p> <p>With reference to historical data, if the health service does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value, being the expected future payments to employees.</p> <p>Expected future payments incorporate:</p> <ul style="list-style-type: none"> • an inflation rate of 4.35%, reflecting the future wage and salary levels • durations of service and employee departures, which are used to determine the estimated value of long service leave that will be taken in the future, for employees who have not yet reached the vesting period. The estimated rates are between 22% and 86% • discounting at the rate of 4.348%, as determined with reference to market yields on government bonds at the end of the reporting period. <p>All other entitlements are measured at their nominal value.</p>

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 3.1 Expenses from transactions

	Note	2024 \$'000	2023 \$'000
Salaries and wages		50,315	48,525
On-costs		5,513	4,791
Agency expenses		3,928	2,157
Fee for service medical officer expenses		3,613	3,424
Workcover premium		1,639	1,124
Total employee expenses		65,008	60,021
Drug supplies		550	558
Medical and surgical supplies (including Prostheses)		2,639	2,588
Diagnostic and radiology supplies		313	298
Other supplies and consumables		2,171	2,021
Total supplies and consumables		5,673	5,465
Finance costs		94	114
Total finance costs		94	114
Outsourced services		1,881	1,549
External services		1,282	616
Other administrative expenses		2,849	3,338
Total other administrative expenses		6,012	5,503
Fuel, light, power and water		958	856
Repairs and maintenance		1,562	1,334
Maintenance contracts		232	392
Medical indemnity insurance		793	643
Expenses related to short term leases		14	5
Expenses related to leases of low value assets		80	110
Expenditure for capital purposes		427	-
Total other operating expenses		4,066	3,340
Total operating expense		80,853	74,443
Depreciation	4.5	6,498	6,496
Total depreciation and amortisation		6,498	6,496
Specific expense		-	1
Bad and doubtful debt expense		-	5
Total other non-operating expenses		-	6
Total non-operating expense		6,498	6,502
Total expenses from transactions		87,351	80,945

Notes to the Financial StatementsFor the Financial Year ended 30 June 2024

Note 3.1 Expenses from transactions**How we recognise expenses from transactions****Expense recognition**

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

Employee expenses

Employee expenses include:

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

Supplies and consumables

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

Finance costs

Finance costs include:

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

Other operating expenses

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

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

The Department of Health also makes certain payments on behalf of Dhelkaya Health. These amounts have been brought to account in determining the operating result for the year by recording them as revenue and also recording a corresponding expense.

Non-operating expenses

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 3.2 Other economic flows included in net result

	2024 \$'000	2023 \$'000
Net gain/(loss) on disposal of property plant and equipment	69	51
Total net gain/(loss) on non-financial assets	69	51
Net gain/(loss) on disposal of financial instruments	(8)	(2)
Total net gain/(loss) on financial instruments	(8)	(2)
Net gain/(loss) arising from revaluation of long service liability	74	(67)
Total other gains/(losses) from other economic flows	74	(67)
Total gains/(losses) from other economic flows	135	(18)

How we recognise other economic flows

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

- the revaluation of the present value of the long service leave liability due to changes in the bond interest rates.
- reclassified amounts relating to equity instruments from the reserves to retained surplus/(deficit) due to a disposal or derecognition of the financial instrument. This does not include reclassification between equity accounts due to machinery of government changes or 'other transfers' of assets.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 3.3 Employee benefits in the balance sheet

	2024 \$'000	2023 \$'000
Current employee benefits and related on-costs		
<i>Accrued days off</i>		
Unconditional and expected to be settled wholly within 12 months ⁱ	136	126
	136	126
<i>Annual leave</i>		
Unconditional and expected to be settled wholly within 12 months ⁱ	3,987	3,835
Unconditional and expected to be settled wholly after 12 months ⁱⁱ	633	608
	4,620	4,443
<i>Long service leave</i>		
Unconditional and expected to be settled wholly within 12 months ⁱ	1,158	1,135
Unconditional and expected to be settled wholly after 12 months ⁱⁱ	4,945	4,588
	6,103	5,723
<i>Provisions related to employee benefit on-costs</i>		
Unconditional and expected to be settled within 12 months ⁱ	749	717
Unconditional and expected to be settled after 12 months ⁱⁱ	870	805
	1,619	1,522
Total current employee benefits and related on-costs	12,478	11,814
Non-current provisions and related on-costs		
Conditional long service leave (i)	812	917
Provisions related to employee benefit on-costs (ii)	128	144
Total non-current employee benefits and related on-costs	940	1,061
Total employee benefits and related on-costs	13,418	12,875

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 3.3 (a) Employee benefits and related on-costs

	2024 \$'000	2023 \$'000
Current employee benefits and related on-costs		
Unconditional accrued days off	136	126
Unconditional annual leave entitlements	5,283	5,080
Unconditional long service leave entitlements	7,059	6,608
Total current employee benefits and related on-costs	12,478	11,814
Non-current employee benefits and related on-costs		
Conditional long service leave entitlements	940	1,061
Total non-current employee benefits and related on-costs	940	1,061
Total employee benefits and related on-costs	13,418	12,875
Attributable to:		
Employee benefits	11,671	11,209
Provision for related on-costs	1,747	1,666
Total employee benefits and related on-costs	13,418	12,875

Note 3.3 (b) Provision for related on-costs movement schedule

	Total 2024 \$'000	Total 2023 \$'000
Carrying amount at start of period	1,666	1,360
Administration restructure / additional provisions recognised	760	1,020
Net gain/(loss) arising from revaluation of long service liability	9	(8)
Amounts incurred during the period	(688)	(706)
Carrying amount at end of period	1,747	1,666

How we recognise employee benefits

Employee benefit recognition

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

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.

Notes to the Financial StatementsFor the Financial Year ended 30 June 2024

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 Dhelkaya Health does not have an unconditional right to defer settlements of these liabilities.

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

- Nominal value – if Dhelkaya Health expects to wholly settle within 12 months or
- Present value – if Dhelkaya 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 the Dhelkaya 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 Dhelkaya Health expects to wholly settle within 12 months or
- Present value – if Dhelkaya Health does not expect to wholly settle within 12 months.

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

Termination benefits

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

Provision for on-costs related to employee benefits

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 3.4 Superannuation

	Paid contribution for the period		Contribution outstanding at period-end	
	Total	Total	Total	Total
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Defined benefit plans:ⁱ				
Aware Super	41	45	-	-
Defined contribution plans:				
Aware Super	2,396	2,403	-	-
Hesta	1,542	1,405	-	-
Other	1,499	1,244	-	-
Total	5,478	5,097	-	-

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

How we recognise superannuation

Employees of Dhelkaya Health are entitled to receive superannuation benefits and it contributes to both defined benefit and defined contribution plans.

Defined benefit superannuation plans

A defined benefit plan provides benefits based on years of service and final average salary. The amount charged to the Comprehensive Operating Statement in respect of defined benefit superannuation plans represents the contributions made by Dhelkaya Health to the superannuation plans in respect of the services of current Dhelkaya Health's staff during the reporting period. Superannuation contributions are made to the plans based on the relevant rules of each plan and are based upon actuarial advice.

Dhelkaya Health does not recognise any unfunded defined benefit liability in respect of the plans because the health service has no legal or constructive obligation to pay future benefits relating to its employees; its only obligation is to pay superannuation contributions as they fall due.

The DTF discloses the State's defined benefits liabilities in its disclosure for administered items. However superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the Comprehensive Operating Statement of Dhelkaya Health.

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

Defined contribution superannuation plans

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

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

Notes to the Financial StatementsFor the Financial Year ended 30 June 2024

Note 4: Key assets to support service delivery

Dhelkaya 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 Dhelkaya Health to be utilised for delivery of those outputs.

Structure

4.1 Other financial assets

4.2 Property, plant & equipment

4.3 Right-of-use assets

4.4 Revaluation surplus

4.5 Depreciation and amortisation

4.5 Inventories

4.7 Impairment of assets

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Material judgements and estimates

This section contains the following material judgements and estimates:

Material judgements and estimates	Description
Estimating useful life of property, plant and equipment	Dhelkaya Health assigns an estimated useful life to each item of property, plant and equipment. This is used to calculate depreciation of the asset. The health service reviews the useful life and depreciation rates of all assets at the end of each financial year and where necessary, records a change in accounting estimate.
Estimating useful life of right-of-use assets	<p>The useful life of each right-of-use asset is typically the respective lease term, except where the health service is reasonably certain to exercise a purchase option contained within the lease (if any), in which case the useful life reverts to the estimated useful life of the underlying asset.</p> <p>Dhelkaya Health applies material judgement to determine whether or not it is reasonably certain to exercise such purchase options.</p>
Identifying indicators of impairment	<p>At the end of each year, Dhelkaya Health assesses impairment by evaluating the conditions and events specific to the health service that may be indicative of impairment triggers. Where an indication exists, the health service tests the asset for impairment.</p> <p>The health service considers a range of information when performing its assessment, including considering:</p> <ul style="list-style-type: none"> ▪ If an asset's value has declined more than expected based on normal use ▪ If a significant change in technological, market, economic or legal environment which adversely impacts the way the health service uses an asset ▪ If an asset is obsolete or damaged ▪ If the asset has become idle or if there are plans to discontinue or dispose of the asset before the end of its useful life ▪ If the performance of the asset is or will be worse than initially expected. <p>Where an impairment trigger exists, the health services applies material judgement and estimate to determine the recoverable amount of the asset.</p>

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 4.1 Other financial assets

	Capital Fund		Total	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Current				
Term deposits > 3 months	1,725	1,725	1,725	1,725
Total current financial assets	1,725	1,725	1,725	1,725
Represented by:				
Monies Held in Trust - Malcolm Archer Bequest	1,725	1,725	1,725	1,725
Total other financial assets	1,725	1,725	1,725	1,725

How we recognise investments and other financial assets

Dhelkaya Health's investments and other financial assets are made in accordance with Standing Direction 3.7.2 - Treasury Management, including the Central Banking System.

Dhelkaya Health manages its investments and other financial assets in accordance with an investment policy approved by the Board.

Investments are recognised when Dhelkaya Health enters into a contract to either purchase or sell the investment (i.e. when it becomes a party to the contractual provisions to the investment). Investments are initially measured at fair value, net of transaction costs.

Dhelkaya Health classifies its other financial assets between current and non-current assets based on the Board's intention at balance date with respect to the timing of disposal of each asset. Term deposits with original maturity dates of three to twelve months are classified as current, whilst term deposits with original maturity dates in excess of 12 months are classified as non-current.

Dhelkaya Health assesses at each balance sheet date whether a financial asset or group of financial assets is impaired.

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 4.2: Property, plant and equipment

Note 4.2 (a) Gross carrying amount and accumulated depreciation

	2024 \$'000	2023 \$'000
Land at fair value - Freehold	7,973	7,298
Total land at fair value	7,973	7,298
Buildings at fair value	125,469	73,295
Less accumulated depreciation	-	(21,146)
Total buildings at fair value	125,469	52,149
Total land and buildings	133,442	59,447
Plant and equipment at fair value	6,199	5,558
Less accumulated depreciation	(4,037)	(3,628)
Total plant and equipment at fair value	2,162	1,930
Motor vehicles at fair value	482	483
Less accumulated depreciation	(429)	(402)
Total motor vehicles at fair value	53	81
Medical equipment at fair value	7,384	7,122
Less accumulated depreciation	(5,403)	(4,999)
Total medical equipment at fair value	1,981	2,123
Computer equipment at fair value	1,769	1,723
Less accumulated depreciation	(1,634)	(1,547)
Total computer equipment at fair value	135	176
Furniture and fittings at fair value	798	786
Less accumulated depreciation	(491)	(436)
Total furniture and fittings at fair value	307	350
Total plant, equipment, furniture, fittings and vehicles at fair value	4,638	4,660
Work in Progress - Buildings at cost	2,868	938
Total Work in Progress - Buildings at cost	2,868	938
Total property, plant and equipment	140,948	65,045

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 4.2 (b) Reconciliations of the carrying amounts of each class of asset

	Note	Land \$'000	Buildings \$'000	Building Work in Progress \$'000	Plant & equipment \$'000	Computers & Communication Equipment \$'000	Motor Vehicles \$'000	Medical Equipment \$'000	Furniture & Fittings \$'000	Total \$'000
Balance 30 June 2022		7,298	57,471	203	2,000	254	165	2,119	382	69,892
Additions		-	11	766	296	16	-	425	29	1,543
Disposals		-	-	-	-	-	(43)	-	-	(43)
Joint arrangements		-	-	-	-	15	-	-	-	15
Revaluation increments/(decrements)	4.4	-	-	-	-	-	-	-	-	-
Transfer to capital expenditure		-	-	(23)	-	-	-	-	(4)	(27)
Net transfers between classes		-	(12)	(8)	20	-	-	-	-	-
Depreciation	4.5	-	(5,321)	-	(386)	(109)	(41)	(421)	(57)	(6,335)
Balance at 30 June 2023	4.2 (a)	7,298	52,149	938	1,930	176	81	2,123	350	65,045
Additions		-	120	2,562	358	38	-	244	13	3,335
Disposals		-	-	-	-	-	-	-	-	-
Joint arrangements		-	-	-	-	15	-	-	-	15
Revaluation increments/(decrements)	4.4	675	78,520	-	-	-	-	-	-	79,195
Transfer to capital expenditure		-	-	(331)	-	-	-	-	-	(331)
Net Transfers between classes		-	-	(301)	283	-	-	18	-	-
Depreciation	4.5	-	(5,320)	-	(409)	(94)	(28)	(404)	(56)	(6,311)
Balance at 30 June 2024	4.2 (a)	7,973	125,469	2,868	2,162	135	53	1,981	307	140,948

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 4.2 (b) Reconciliations of the carrying amounts of each class of asset**Land and Buildings Carried at Valuation**

The Valuer-General Victoria undertook to re-value all of Dhelkaya Health's land and buildings to determine their fair value. The valuation, which conforms to Australian Valuation Standards, was determined by reference to the amounts for which assets could be exchanged between knowledgeable willing parties in an arm's length transaction. The valuation was based on independent assessments. The effective date of the valuation was 30 June 2024.

How we recognise property, plant and equipment

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

Initial recognition

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

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.

Subsequent measurement

Items of property, plant and equipment are subsequently measured at fair value less accumulated depreciation and impairment losses where applicable.

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

Further information regarding fair value measurement is disclosed in Note 7.4.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 4.2 (b) Reconciliations of the carrying amounts of each class of asset**Revaluation**

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

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

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

An independent valuation of Dhelkaya Health's property, plant and equipment was performed by the VGV on 30 June 2024. The valuation, which complies with Australian Valuation Standards, was determined by reference to the amount for which an orderly transaction to sell the asset or transfer the liability would take place between market participants at the measurement date, under current market conditions.

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

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

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

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 4.3 Right of use assets**Note 4.3 (a) Gross carrying amount and accumulated depreciation**

	2024 \$'000	2023 \$'000
Right of use land at fair value	70	70
Less accumulated depreciation	(60)	(48)
Total right of use land at fair value	10	22
Total right of use concessionary land	10	22
Right of use vehicles at fair value	1,458	1,189
Less accumulated depreciation	(383)	(417)
Total right of use vehicles at fair value	1,075	772
Total right of use vehicles at fair value	1,075	772
Total right of use assets	1,085	794

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 4.3 (b) Reconciliations of the carrying amounts by class of asset

	Note	Right-of-use - Land \$'000	Right-of-use - Vehicles \$'000	Total \$'000
Balance at 30 June 2022		34	636	670
Additions		-	370	370
Disposals		-	(27)	(27)
Net transfers between classes		-	(58)	(58)
Depreciation	4.5	(12)	(149)	(161)
Balance at 30 June 2023	4.3 (a)	22	772	794
Additions		-	711	711
Disposals		-	(175)	(175)
Net Transfers between classes		-	(58)	(58)
Depreciation	4.5	(12)	(175)	(187)
Balance at 30 June 2024	4.3 (a)	10	1,075	1,085

How we recognise right-of-use assets

Initial recognition

When a contract is entered into, Dhelkaya Health assesses if the contract contains or is 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.

Dhelkaya Health presents its right-of-use assets as part of property, plant and equipment as if the asset was owned by the health service.

Subsequent measurement

Right-of-use assets are subsequently measured at fair value, with the exception of right-of-use asset 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.

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 7.4.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 4.4 Revaluation surplus

	2024 \$'000	2023 \$'000
Balance at the beginning of the reporting period	2,186	2,186
Revaluation increment		
- Land	4.2 (b) 675	-
- Buildings	4.2 (b) 78,520	-
Balance at the end of the Reporting period*	81,381	2,186
* Represented by:		
- Land	2,861	2,186
- Buildings	78,520	-
	81,381	2,186

For the Financial Year ended 30 June 2024

Depreciation

How we recognise depreciation

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

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 4.6 Inventories

	2024	2023
	\$'000	\$'000
Medical and surgical consumables at cost	234	214
Pharmacy supplies at cost	43	43
General stores at cost	23	28
Total inventories	300	285

How we recognise inventories

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

Notes to the Financial StatementsFor the Financial Year ended 30 June 2024

Note 4.7: Impairment of assets**How we recognise impairment**

At the end of each reporting period, Dhelkaya Health reviews the carrying amount of its tangible and intangible assets that have a finite useful life, to determine whether there is any indication that an asset may be impaired.

The assessment will include consideration of external sources of information and internal sources of information.

External sources of information include but are not limited to observable indications that an asset's value has declined during the period by significantly more than would be expected as a result of the passage of time or normal use. Internal sources of information include but are not limited to evidence of obsolescence or physical damage of an asset and significant changes with an adverse effect on Dhelkaya Health which changes the way in which an asset is used or expected to be used.

If such an indication exists, an impairment test is carried out. Assets with indefinite useful lives (and assets not yet available for use) are tested annually for impairment, in addition to where there is an indication that the asset may be impaired.

When performing an impairment test, Dhelkaya Health compares the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in net result, unless the asset is carried at a revalued amount.

Where an impairment loss on a revalued asset is identified, this is recognised against the asset revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the cumulative balance recorded in the asset revaluation surplus for that class of asset.

Where it is not possible to estimate the recoverable amount of an individual asset, Dhelkaya Health estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Dhelkaya Health did not record any impairment losses against Property, Plant and Equipment for the year ended 30 June 2024 (30 June 2023:Nil).

Note 5: Other assets and liabilities

This section sets out those assets and liabilities that arose from Dhelkaya Health's operations.

Structure

- 5.1 Receivables and contract assets
- 5.2 Payables and contract liabilities
- 5.3 Other liabilities
- 5.4 Other provisions

Material judgements and estimates

This section contains the following material judgements and estimates:

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 5.1 Receivables and contract assets

	2024	2023
Notes	\$'000	\$'000
Current receivables and contract assets		
Contractual		
Inter hospital debtors	368	76
Trade receivables	356	490
Patient fees	497	459
Provision for impairment - Patient Fees	(88)	(97)
Provision for impairment - Trade Debtors	(19)	(13)
Accrued revenue	415	414
Amounts receivable from governments and agencies	50	17
Total contractual receivables	1,579	1,346
Statutory		
GST receivable	25	106
Total statutory receivables	25	106
Total current receivables and contract assets	1,604	1,452
Non-current receivables and contract assets		
Contractual		
Long service leave - Department of Health	3,927	3,357
Total contractual receivables	3,927	3,357
Total non-current receivables and contract assets	3,927	3,357
Total receivables and contract assets	5,531	4,809
<i>(i) Financial assets classified as receivables and contract assets (Note 7.1(a))</i>		
Total receivables and contract assets	5,531	4,809
Provision for impairment	107	110
GST receivable	(25)	(106)
Total financial assets	7.1(a) 5,613	4,813

As at 30 June 2024, Dhelkaya Health has contract assets of \$1.452 million which is net of an allowance for expected credit losses of \$0.11 million. This is included in the contractual revenue balances presented above.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

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

	2024 \$'000	2023 \$'000
Balance at the beginning of the period	110	105
Increase in allowance	-	10
Amounts written off during the period	-	(5)
Reversal of allowance written off during the period as uncollectable	(3)	-
Balance at the end of the period	107	110

How we recognise receivables

Receivables consist of:

- **Contractual receivables**, including debtors that relates to goods and services and accrued revenue from Government agencies. These receivables are classified as financial instruments and are categorised as 'financial assets at amortised costs'. They are initially recognised at fair value plus any directly attributable transaction costs. The health service holds the contractual receivables with the objective to collect the contractual cash flows and therefore they are subsequently measured at amortised cost using the effective interest method, less any impairment.
- **Statutory receivables**, 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.

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

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

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

Impairment losses of contractual receivables

Refer to Note 7.2 (a) for Dhelkaya Health's contractual impairment losses.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 5.2 Payables and contract liabilities

	2024	2023
Note	\$'000	\$'000
Current payables and contract liabilities		
Contractual		
Trade creditors	1,123	297
Accrued salaries and wages	2,463	2,085
Accrued expenses	1,084	2,039
Deferred capital grant income	5.2(a) 4,027	2,297
Contract liabilities	5.2(b) -	1,516
Inter hospital creditors	199	173
Amounts payable to governments and agencies	2,666	775
Total contractual payables	11,562	9,182
Statutory		
Fringe benefits tax payable	13	15
Total statutory payables	13	15
Total current payables and contract liabilities	11,575	9,197
Total payables and contract liabilities	11,575	9,197
<i>(i) Financial liabilities classified as payables and contract liabilities (Note 7.1(a))</i>		
Total payables and contract liabilities	11,575	9,197
Deferred capital grant income	(4,027)	(2,297)
Contract liabilities	-	(1,516)
Fringe benefits tax payable	(13)	(15)
Total financial liabilities	7,535	5,369

How we recognise payables and contract liabilities

Payables consist of:

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

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 5.2 (a) Deferred capital grant income

	2024 \$'000	2023 \$'000
Opening balance of deferred capital grant income	2,297	2,506
Grant consideration for capital works received during the period	2,914	1,013
Deferred grant revenue recognised as revenue due to completion of capital works	(1,184)	(1,222)
Closing balance of deferred capital grant income	4,027	2,297

How we recognise deferred capital grant income

The remaining funds are spread across five Department of Health Victoria funded projects. Capital grant income is recognised progressively as the asset is constructed, since this is the time when Dhelkaya 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, Dhelkaya Health has deferred recognition of a portion of the grant consideration received as a liability for the outstanding obligations.

Dhelkaya Health expects to recognise all of the remaining deferred capital grant income for capital works by 30 June 2025.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 5.2 (b) Contract liabilities

	2024 \$'000	2023 \$'000
Opening balance of contract liabilities	1,516	1,516
Grant consideration for sufficiently specific performance obligations received during the period	-	69,313
Recognition as other payable due to insufficient specific obligations	(1,516)	-
Revenue recognised for the completion of a performance obligation	-	(69,313)
Total contract liabilities	-	1,516
 * Represented by:		
- Current contract liabilities	-	1,516
	-	1,516

How we recognise contract liabilities

Contract liabilities include consideration received in advance from customers in respect of activity based services.

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

Maturity analysis of payables

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 5.3 Other liabilities

	2024	2023
Notes	\$'000	\$'000
Current monies held in trust		
Patient monies	312	236
Refundable accommodation deposits	19,336	23,211
Total current monies held in trust	19,648	23,447
Total other liabilities	19,648	23,447
* Represented by:		
- Cash assets	6.2 19,648	23,447
	19,648	23,447

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 Dhelkaya Health upon admission. These deposits are liabilities which fall due and payable when the resident leaves the home. As there is no unconditional right to defer payment for 12 months, these liabilities are recorded as current liabilities.

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 6: How we finance our operations

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Material judgements and estimates

This section contains the following material judgements and estimates:

Key judgements and estimates	Description
Determining if a contract is or contains a lease	<p>Dhelkaya Health applies material judgement to determine if a contract is or contains a lease by considering if the health service:</p> <ul style="list-style-type: none"> ▪ has the right-to-use an identified asset ▪ has the right to obtain substantially all economic benefits from the use of the leased asset and ▪ can decide how and for what purpose the asset is used throughout the lease.
Determining if a lease meets the short-term or low value asset lease exemption	<p>Dhelkaya Health applies material judgement when determining if a lease meets the short-term or low value lease exemption criteria.</p> <p>The health service estimates the fair value of leased assets when new. Where the estimated fair value is less than \$10,000, the health service applies the low-value lease exemption.</p> <p>The health service also estimates the lease term with reference to remaining lease term and period that the lease remains enforceable. Where the enforceable lease period is less than 12 months the health service applies the short-term lease exemption.</p>
Discount rate applied to future lease payments	<p>Dhelkaya Health discounts its lease payments using the interest rate implicit in the lease. If this rate cannot be readily determined, which is generally the case for the health service's lease arrangements, Dhelkaya Health uses its incremental borrowing rate, which is the amount the health service would have to pay to borrow funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions. For leased plant, equipment, furniture, fittings and vehicles, the implicit interest rate is between 1.27% and 2.28%.</p>
Assessing the lease term	<p>The lease term represents the non-cancellable period of a lease, combined with periods covered by an option to extend or terminate the lease if Dhelkaya Health is reasonably certain to exercise such options.</p> <p>Dhelkaya Health determines the likelihood of exercising such options on a lease-by-lease basis through consideration of various factors including:</p> <ul style="list-style-type: none"> ▪ if there are significant penalties to terminate (or not extend), the health service is typically reasonably certain to extend (or not terminate) the lease. ▪ if any leasehold improvements are expected to have a significant remaining value, the health service is typically reasonably certain to extend (or not terminate) the lease. ▪ historical lease durations and the costs and business disruption to replace such leased assets.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 6.1 Borrowings

		2024	2023
	Note	\$'000	\$'000
Current borrowings			
Lease liability - Land ⁽ⁱ⁾	6.1 (a)	12	12
Lease liability - Vehicles ⁽ⁱ⁾	6.1 (a)	385	454
Advances from government ⁽ⁱⁱ⁾		65	65
Total current borrowings		462	531
Non-current borrowings			
Lease liability - Land ⁽ⁱ⁾	6.1 (a)	24	24
Lease liability - Vehicles ⁽ⁱ⁾	6.1 (a)	782	365
Advances from government ⁽ⁱⁱ⁾		60	117
Total non-current borrowings		866	506
Total borrowings		1,328	1,037

ⁱ Secured by the assets leased.ⁱⁱ These are arranged in a manner to fund solar panels for a loan term of 5 years which bears no interest.**How we recognise borrowings**

Borrowings refer to interest bearing liabilities mainly raised from VicFleet vehicle lease liabilities and other non interest-bearing arrangements with the Department of Health Victoria and the lease from a private landowner of land for car parking.

Initial recognition

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

Subsequent measurement

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

Maturity analysis

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

Defaults and breaches

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 6.1 (a) Lease liabilities

Dhelkaya Health's lease liabilities are summarised below:

	2024 \$'000	2023 \$'000
Total undiscounted lease liabilities	1,272	870
Less unexpired finance expenses	(69)	(15)
Net lease liabilities	1,203	855

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

	2024 \$'000	2023 \$'000
Not longer than one year	397	466
Longer than one year but not longer than five years	875	404
Minimum future lease liability	1,272	870
Less unexpired finance expenses	(69)	(15)
Present value of lease liability	1,203	855
* Represented by:		
- Current liabilities	397	466
- Non-current liabilities	806	389
	1,203	855

How we recognise lease liabilities

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

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

Dhelkaya Health's lease arrangements consist of the following:

Type of asset leased	Lease term
Leased land	6 years
Leased vehicles	3 years

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 6.1 (a) Lease liabilities (continued)

All leases are recognised on the balance sheet, with the exception of low value leases (less than \$10,000) and short term leases of less than 12 months. The following low value, short term and variable lease payments are recognised in profit or loss:

Type of payment	Description of payment	Type of leases captured
Low value lease payments	Leases where the underlying asset's fair value, when new, is no more than \$10,000	Printer / Photocopier Hardware

Separation of lease and non-lease components

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

Initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or Dhelkaya Health's incremental borrowing rate. Our lease liability has been discounted by rates of between 2% to 5%.

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

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

In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the lease term and lease liability if the lease is reasonably certain to be extended (or not terminated).

The assessment is reviewed if a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the lessee.

During the current financial year, the financial effect of revising lease terms to reflect the effect of exercising extension and termination options was an increase in recognised lease liabilities and right-of-use assets of \$Nil.

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 fixed payments.

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 6.2 Cash and Cash Equivalents

	2024	2023
Note	\$'000	\$'000
Cash on hand (excluding monies held in trust)	4	2
Cash at bank (excluding monies held in trust)	5,028	5,771
Cash at bank - CBS (excluding monies held in trust)	4,375	3,972
Total cash held for operations	9,407	9,745
Cash at bank - CBS (monies held in trust)	19,648	23,447
Total cash held as monies in trust	19,648	23,447
Total cash and cash equivalents	29,055	33,192

7.1 (a)

How we recognise cash and cash equivalents

Cash and cash equivalents recognised on the balance sheet comprise cash on hand and in banks, deposits at call and highly liquid investments (with an original maturity date of three months or less).

Cash and cash equivalents are held for the purpose of meeting short term cash commitments rather than for investment purposes and are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 6.3 Commitments for expenditure

	2024 \$'000	2023 \$'000
Capital expenditure commitments		
Less than one year	1,885	588
Total capital expenditure commitments	1,885	588
Operating Expenditure Commitments		
Less than one year	481	481
Longer than one year but not longer than five years	240	721
Total non-cancellable short term and low value lease commitments	721	1,202
Non-cancellable short term and low value lease commitments		
Less than one year	48	53
Longer than one year but not longer than five years	7	31
Total non-cancellable short term and low value lease commitments	55	84
Total commitments for expenditure (exclusive of GST)	2,661	1,874
Less GST recoverable from Australian Tax Office	(242)	(170)
Total commitments for expenditure (exclusive of GST)	2,419	1,704

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

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

Dhelkaya 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.

Note 7: Risks, contingencies and valuation uncertainties

Dhelkaya 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 Financial risk management objectives and policies
- 7.3 Contingent assets and contingent liabilities
- 7.4 Fair value determination

Material judgements and estimates

This section contains the following material judgements and estimates:

Key judgements and estimates	Description
Measuring fair value of non-financial assets	<p>Fair value is measured with reference to highest and best use, that is, the use of the asset by a market participant that is physically possible, legally permissible, financially feasible, and which results in the highest value, or to sell it to another market participant that would use the same asset in its highest and best use.</p> <p>In determining the highest and best use, Dhelkaya Health has assumed the current use is its highest and best use. Accordingly, characteristics of the health service’s assets are considered, including condition, location and any restrictions on the use and disposal of such assets.</p>

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Key judgements and estimates (continued)

Key judgements and estimates	Description
Measuring fair value of non-financial assets (continued)	<p>Dhelkaya Health uses a range of valuation techniques to estimate fair value, which include the following:</p> <ul style="list-style-type: none"> ▪ Market approach, which uses prices and other relevant information generated by market transactions involving identical or comparable assets and liabilities. The fair value of Dhelkaya Health's [specialised land, non-specialised land, non-specialised buildings, investment properties and cultural assets] are measured using this approach. ▪ Cost approach, which reflects the amount that would be required to replace the service capacity of the asset (referred to as current replacement cost). The fair value of Dhelkaya Health's [specialised buildings, furniture, fittings, plant, equipment and vehicles] are measured using this approach. <p>The health service selects a valuation technique which is considered most appropriate, and for which there is sufficient data available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.</p> <p>Subsequently, the health service applies material judgement to categorise and disclose such assets within a fair value hierarchy, which includes:</p> <ul style="list-style-type: none"> ▪ Level 1, using quoted prices (unadjusted) in active markets for identical assets that the health service can access at measurement date. Dhelkaya Health does not categorise any fair values within this level. ▪ Level 2, inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. Dhelkaya Health categorises non-specialised land, right-of-use concessionary land and vehicles in this level. ▪ Level 3, where inputs are unobservable. Dhelkaya Health categorises specialised land, non-specialised buildings, specialised buildings, plant, equipment, furniture, fittings, right-of-use buildings and right-of-use plant, equipment, furniture and fittings in this level.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

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 Dhelkaya 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.

Note 7.1 (a) Categorisation of financial instruments**30 June 2024****Contractual financial assets**

Cash and cash equivalents

Receivables and contract assets

Investments and other financial assets

Total financial assetsⁱ**Financial liabilities**

Payables

Borrowings

Other financial liabilities - Refundable accommodation deposits

Other financial liabilities - Other monies held in trust

Total financial liabilitiesⁱ

		Financial Assets at Amortised Cost	Financial Liabilities at Amortised Cost	Total
	Note	\$'000	\$'000	\$'000
	6.2	29,055	-	29,055
	5.1	5,613	-	5,613
	4.1	1,725	-	1,725
		36,393	-	36,393
	5.2	-	7,535	7,535
	6.1	-	1,328	1,328
	5.3	-	19,336	19,336
	5.3	-	312	312
		-	28,511	28,511

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 7.1 (a) Categorisation of financial instruments (continued)

30 June 2023

Contractual financial assets

Cash and cash equivalents

Receivables and contract assets

Investments and other financial assets

Total financial assetsⁱ

Financial liabilities

Payables

Borrowings

Other financial liabilities - Refundable accommodation deposits

Other financial liabilities - Other monies held in trust

Total financial liabilitiesⁱ

Note	Financial Assets at Amortised Cost \$'000	Financial Liabilities at Amortised Cost \$'000	Total \$'000
6.2	33,192	-	33,192
5.1	4,813	-	4,813
4.1	1,725	-	1,725
	39,730	-	39,730
5.2	-	5,369	5,369
6.1	-	1,037	1,037
5.3	-	23,211	23,211
5.3	-	236	236
	-	29,853	29,853

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 7.1 (a) Categorisation of financial instruments (continued)**How we categorise financial instruments****Categories of financial assets**

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

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

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

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

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 Dhelkaya 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.

Dhelkaya Health recognises the following assets in this category:

- cash and cash equivalents and
- receivables (excluding statutory receivables) and contract assets.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 7.1 (a) Categorisation of financial instruments (continued)**Categories of financial liabilities**

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

Changes in fair value are recognised in the net results as other economic flows, unless the changes in fair value relate to changes in Dhelkaya Health's own credit risk. In this case, the portion of the change attributable to changes in Dhelkaya Health's own credit risk is recognised in other comprehensive income with no subsequent recycling to net result when the financial liability is derecognised.

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.

Dhelkaya Health recognises the following liabilities in this category:

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

Offsetting financial instruments

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

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 7.1 (a) Categorisation of financial instruments (continued)**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
- Dhelkaya 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
- Dhelkaya 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 Dhelkaya Health has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of Dhelkaya 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, Dhelkaya 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.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 7.2: Financial risk management objectives and policies

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

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

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

Primary responsibility for the identification and management of financial risks rests with the Accountable Officer.

Note 7.2 (a) Credit risk

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

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

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

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

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

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

There has been no material change to Dhelkaya Health's credit risk profile in 2023-24.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 7.2 (a) Credit risk (continued)

Impairment of financial assets under AASB 9

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

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

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

Contractual receivables at amortised cost

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

On this basis, Dhelkaya Health determines the closing loss allowance at the end of the financial year as follows:

Note 7.2 (a) Contractual receivables at amortised cost

		Note	Current	30 Days	60 Days	90 Days	180 Days	365 + Days	Total
30 June 2024									
Expected loss rate			0.0%	5.0%	15.0%	30.0%	50.0%	70.0%	
Gross carrying amount of contractual receivables	\$000	5.1	1,382	79	39	21	124	41	1,686
Loss allowance			-	(4)	(6)	(6)	(62)	(29)	(107)
		Note	Current	30 Days	60 Days	90 Days	180 Days	365 + Days	Total
30 June 2023									
Expected loss rate			0.0%	5.0%	15.0%	30.0%	50.0%	100.0%	
Gross carrying amount of contractual receivables	\$000	5.1	1,110	66	40	123	107	10	1,456
Loss allowance			-	(3)	(6)	(37)	(54)	(10)	(110)

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 7.2 (a) Contractual receivables at amortised cost**Statutory receivables and debt investments at amortised cost**

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

Dhelkaya Health also has investments in term deposits.

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

Note 7.2 (b) Liquidity risk

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

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

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

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

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

Note 7.2 (b) Payables and borrowings maturity analysis

		Maturity Dates						
		Carrying Amount	Nominal Amount	Less than 1 Month	1-3 Months	3 months - 1 Year	1-5 Years	Over 5 years
Total	Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
30 June 2024								
Payables	5.2	7,535	7,535	6,019	-	1,516	-	-
Borrowings	6.1	1,328	1,328	38	113	311	866	-
Other Financial Liabilities - Refundable Accommodation Deposits	5.3	19,336	19,336	966	1,934	8,701	6,768	967
Other Financial Liabilities - Patient monies held in trust	5.3	312	312	16	31	140	109	16
Total Financial Liabilities		28,511	28,511	7,039	2,078	10,668	7,743	983

		Maturity Dates						
		Carrying Amount	Nominal Amount	Less than 1 Month	1-3 Months	3 months - 1 Year	1-5 Years	Over 5 years
Total	Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
30 June 2023								
Financial Liabilities at amortised cost								
Payables	5.2	5,369	5,369	3,853	-	1,516	-	-
Borrowings	6.1	1,037	1,037	38	113	380	506	-
Other Financial Liabilities - Refundable Accommodation Deposits	5.3	23,211	23,211	1,160	2,321	10,445	8,124	1,161
Other Financial Liabilities - Patient monies held in trust	5.3	236	236	12	24	106	82	12
Total Financial Liabilities		29,853	29,853	5,063	2,458	12,447	8,712	1,173

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

ⁱⁱ Ageing of Refundable Accommodation Deposits are based upon historical redemption rates.

Notes to the Financial StatementsFor the Financial Year ended 30 June 2024

Note 7.2 (c) Market risk

Dhelkaya Health's exposures to market risk are primarily through interest rate risk. Objectives, policies and processes used to manage each of these risks are disclosed below.

Sensitivity disclosure analysis and assumptions

Dhelkaya Health's sensitivity to market risk is determined based on the observed range of actual historical data for the preceding five-year period. Dhelkaya Health's fund managers cannot be expected to predict movements in market rates and prices. The following movements are 'reasonably possible' over the next 12 months:

- a change in interest rates of 2% to 2.5% up.

Interest rate risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. Dhelkaya Health does not hold any interest-bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Dhelkaya Health has minimal exposure to cash flow interest rate risks through cash and deposits, term deposits and bank overdrafts that are at floating rate.

Notes to the Financial StatementsFor the Financial Year ended 30 June 2024

Note 7.3: Contingent assets and contingent liabilities

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

How we measure and disclose contingent assets and contingent liabilities

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

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

Contingent assets

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

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

Contingent liabilities

Contingent liabilities are:

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

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 7.4: 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.

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

Valuation hierarchy

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

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

Dhelkaya 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.

Dhelkaya 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 Dhelkaya Health's independent valuation agency for property, plant and equipment.

Identifying unobservable inputs (level 3) fair value measurements

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

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 7.4 (a) Fair value determination of non-financial physical assets

	Note	Total carrying amount 30 June 2024 \$'000	Fair value measurement at end of reporting period using:		
			Level 1 ⁱ \$'000	Level 2 ⁱ \$'000	Level 3 ⁱ \$'000
Non-specialised land		1,086	-	1,086	-
Specialised land		6,887	-	-	6,887
Total land at fair value	4.2 (a)	7,973	-	1,086	6,887
Non-specialised buildings		602	-	602	-
Specialised buildings		124,867	-	-	124,867
Total buildings at fair value	4.2 (a)	125,469	-	602	124,867
Plant and equipment at fair value	4.2 (a)	2,162	-	-	2,162
Motor vehicles at fair value	4.2 (a)	53	-	53	-
Medical equipment at Fair Value	4.2 (a)	1,981	-	-	1,981
Computer equipment at fair value	4.2 (a)	135	-	-	135
Furniture and fittings at fair value	4.2 (a)	307	-	-	307
Total plant, equipment, furniture, fittings and vehicles at fair value		4,638	-	53	4,585
Right of use assets at fair value - land	4.3 (a)	10	-	-	10
Right of use assets at fair value - vehicles	4.3 (a)	1,075	-	-	1,075
Total right-of-use assets at fair value		1,085	-	-	1,085
Total property, plant and equipment at fair value		139,165	-	1,741	137,424
		Total carrying amount 30 June 2023 \$'000	Fair value measurement at end of reporting period using:		
			Level 1 ⁱ \$'000	Level 2 ⁱ \$'000	Level 3 ⁱ \$'000
Non-specialised land		1,086	-	1,086	-
Specialised land		6,212	-	-	6,212
Total land at fair value	4.2 (a)	7,298	-	1,086	6,212
Non-specialised buildings		602	-	602	-
Specialised buildings		51,547	-	-	51,547
Total buildings at fair value	4.2 (a)	52,149	-	602	51,547
Plant, equipment and vehicles at fair value	4.2 (a)	1,930	-	-	1,930
Motor vehicles at fair value	4.2 (a)	81	-	81	-
Medical equipment at Fair Value	4.2 (a)	2,123	-	-	2,123
Computer equipment at fair value	4.2 (a)	176	-	-	176
Furniture and fittings at fair value	4.2 (a)	350	-	-	350
Total plant, equipment, furniture, fittings and vehicles at fair value		4,660	-	81	4,579
Right of use assets at fair value - land	4.3 (a)	22	-	-	22
Right of use assets at fair value - vehicles	4.3 (a)	772	-	-	772
Total right-of-use assets at fair value		794	-	-	794
Total Property, Plant and Equipment		64,901	-	1,769	63,132

ⁱ Classified in accordance with the fair value hierarchy.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

How we measure fair value of non-financial physical assets

The fair value measurement of non-financial physical assets considers the market participant's ability to use the asset in its highest and best use, or to sell it to another market participant that would use the same asset in its highest and best use.

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

Dhelkaya Health has assumed the current use of a non-financial asset is its highest and best use unless market or other factors suggest that a different use by market participants would maximise the value of the asset.

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

Non-specialised land and non-specialised buildings

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

For non-specialised land and non-specialised buildings, an independent valuation was performed by the Valuer-General Victoria to determine the fair value using the market approach. Valuation of the assets was determined by analysing comparable sales and allowing for share, size, topography, location and other relevant factors specific to the asset being valued. An appropriate rate per square metre has been applied to the subject asset. The effective date of the valuation is 30 June 2024.

Specialised land and specialised buildings

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

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

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

The CSO adjustment 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. As adjustments of CSO are considered as significant unobservable inputs, specialised land would be classified as Level 3 assets.

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

An independent valuation of Dhelkaya Health's specialised land and specialised buildings was performed by the Valuer-General Victoria. The effective date of the valuation is 30 June 2024.

Vehicles

The Dhelkaya 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 the health service who set relevant depreciation rates during use to reflect the consumption of the vehicles. As a result, the fair value of vehicles does not differ materially from the carrying amount (current replacement cost method).

Notes to the Financial StatementsFor the Financial Year ended 30 June 2024

Furniture, fittings, plant and equipment

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

There were no changes in valuation techniques throughout the period to 30 June 2024.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

7.4 (b): Reconciliation of level 3 fair value measurement

		Land	Buildings	Plant and equipment	Medical equipment	Computer equipment	Furniture & fittings	Right of use assets
	Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transfer on Administrative Restructure		6,212	56,869	2,000	2,119	254	382	670
Additions/(Disposals)		-	11	296	425	31	29	343
Transfers to capital expenditure		-	-	-	-	-	(4)	-
Net Transfers between classes		-	(12)	20	-	-	-	(58)
Depreciation		-	(5,321)	(386)	(421)	(109)	(57)	(161)
Items recognised in other comprehensive income								
- Revaluation		-	-	-	-	-	-	-
Balance at 30 June 2023	7.4 (a)	6,212	51,547	1,930	2,123	176	350	794
Additions/(Disposals)		-	119	358	244	53	13	536
Transfers to capital expenditure		-	-	-	-	-	-	-
Net Transfers between classes		-	-	283	18	-	-	(58)
Depreciation		-	(5,319)	(409)	(404)	(94)	(56)	(187)
Items recognised in other comprehensive income		-	-	-	-	-	-	-
- Revaluation		675	78,520	-	-	-	-	-
Balance at 30 June 2024	7.4 (a)	6,887	124,867	2,162	1,981	135	307	1,085

i Classified in accordance with the fair value hierarchy, refer Note 7.4

Fair value determination of level 3 fair value measurement

Asset class	Likely valuation approach	Significant inputs (Level 3 only)
Specialised land (Freehold)	Market approach	Community Service Obligations Adjustments ⁽ⁱ⁾
Specialised buildings	Depreciated replacement cost approach	- Cost per square metre - Useful life
Furniture, fittings, plant, equipment and vehicles.	Depreciated replacement cost approach	- Cost per unit - Useful life
Right of use assets - land	Market approach	Community Service Obligations Adjustments ⁽ⁱ⁾
Right of use assets - vehicles	Depreciated replacement cost approach	- Cost per unit - Useful life

(i) A community service obligation (CSO) of 30% was applied to the Dhelkaya Health's specialised land.

Notes to the Financial StatementsFor the Financial Year ended 30 June 2024

Note 8: Other disclosures

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

Structure

8.1 Reconciliation of net result for the period to net cash flow from operating activities

8.2 Responsible persons disclosure

8.3 Remuneration of executives

8.4 Related parties

8.5 Remuneration of auditors

8.6 Events occurring after the balance sheet date

8.7 Jointly controlled operations

8.8 Equity

8.9 Economic dependency

8.10 Net assets transferred on administrative restructure

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

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

		2024	2023
	Note	\$'000	\$'000
Net result for the period		(5,887)	(4,930)
Non-cash movements:			
(Gain)/Loss on sale or disposal of non-financial assets	3.2	(69)	(51)
Depreciation of non-current assets	4.5	6,498	6,496
Movement in allowance for impairment losses	5.1 (a)	-	5
(Gain)/Loss on revaluation of long service leave liability	3.2	74	(67)
Discount (interest) / expense on loan	3.2	8	2
Movement in investment activity to operating activity		331	-
Movements in Assets and Liabilities:			
(Increase)/Decrease in receivables and contract assets		(724)	(720)
(Increase)/Decrease in inventories		(15)	(79)
(Increase)/Decrease in prepaid expenses		73	(229)
Increase/(Decrease) in payables and contract liabilities		2,378	2,233
Increase/(Decrease) in employee benefits		469	441
Increase/(Decrease) in other liabilities		76	(236)
Net cash inflow from operating activities		3,212	2,865

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 8.2 Responsible persons

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

	Period
The Honourable Mary-Anne Thomas MP	
Minister for Health	1 Jul 2023 - 30 Jun 2024
Minister for Health Infrastructure	1 Jul 2023 - 30 Jun 2024
Former Minister for Medical Research	1 Jul 2023 - 2 Oct 2023
Minister for Ambulance Services	2 Oct 2023 - 30 Jun 2024
The Honourable Gabrielle Williams MP	
Former Minister for Mental Health	1 Jul 2023 - 2 Oct 2023
Former Minister for Ambulance Services	1 Jul 2023 - 2 Oct 2023
The Honourable Lizzy Blandthorn MP	
Former Minister for Disability, Ageing and Carers	1 Jul 2023 - 2 Oct 2023
Minister for Children	2 Oct 2023 - 30 Jun 2024
Minister for Disability	2 Oct 2023 - 30 Jun 2024
The Honourable Ingrid Stitt MP	
Minister for Mental Health	2 Oct 2023 - 30 Jun 2024
Minister for Ageing	2 Oct 2023 - 30 Jun 2024
Governing Boards	
Vanessa Healy (Board Chair)	1 Jul 2023 - 30 Jun 2024
Margaret Ronnau	1 Jul 2023 - 30 Jun 2024
Lexi Randall-L'Estrange	1 Jul 2023 - 30 Jun 2024
Shan Welham	1 Jul 2023 - 30 Jun 2024
Jeffrey Rigby	1 Jul 2023 - 30 Jun 2024
Claudia Meyer	1 Jul 2023 - 30 Jun 2024
Cindy Schultz-Ferguson	1 Jul 2023 - 30 Jun 2024
Dr Heather Holst	1 Jul 2023 - 30 Jun 2024
James Downing	1 Jul 2023 - 30 Jun 2024
Margaret Lewis	1 Jul 2023 - 30 Jun 2024
Accountable Officers	
Sue Race (Chief Executive Officer)	1 Jul 2023 - 30 Jun 2024

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 8.2 Responsible persons (continued)**Remuneration of Responsible Persons**

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

Income Band

\$0,000 - \$9,999

\$10,000 - \$19,999

\$280,000 - \$289,999

\$310,000 - \$319,999

Total Numbers

	2024	2023
	No	No
	9	10
	1	1
	-	1
	1	-
	11	12
	2024	2023
	\$'000	\$'000
	355	338

Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:

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

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 8.3 Remuneration of executives

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

Remuneration of executive officers**(including Key Management Personnel disclosed in Note 8.4)**

	Total Remuneration	
	2024	2023
	\$'000	\$'000
Short-term benefits	951	779
Post-employment benefits	93	72
Other long-term benefits	-	-
Total remunerationⁱ	1,044	851
Total number of executives	6	7
Total annualised employee equivalent ⁱⁱ	5.6	6.9

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

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

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

Short-term Employee Benefits

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

Post-employment Benefits

Pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other Long-term Benefits

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

Termination Benefits

Termination of employment payments, such as severance packages.

Notes to the Financial Statements
For the Financial Year ended 30 June 2024

Note 8.4: Related Parties

Dhelkaya 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 – A member of the Loddon Mallee Rural Health Alliance and
- all health services and public sector entities that are controlled and consolidated into the State of Victoria financial statements.

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

Key management personnel

The Board of Directors, Chief Executive Officer and Executive Directors of Dhelkaya Health are deemed to be KMPs.

KMPs	Position Title
Vanessa Healy	Chair of the Board
Margaret Ronnau	Board Director
Lexi Randall-L'Estrange	Board Director
Shan Welham	Board Director
Jeffrey Rigby	Board Director
Claudia Meyer	Board Director
Cindy Schultz-Ferguson	Board Director
Dr Heather Holst	Board Director
James Downing	Board Director
Margaret Lewis	Board Director
Sue Race	Chief Executive Officer
Jason Stevens	Executive Director Corporate Services (CFO) - to 19/06/2024
Catherine Gaskell	Executive Director Finance and Procurement (Interim) - from 24/06/2024
Vicky Mellington	Executive Director People, Safety and Experience
Kerryn James	Executive Director Community Services and Wellbeing
Melodie Heland	Executive Director Clinical and Aged Care Services
Shannon Vaughan	Executive Director Quality, Development and Improvement

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 8.4: Related Parties (continued)

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 Financial Report.

	2024 \$'000	2023 \$'000
Compensation - KMPs		
Short-term Employee Benefits ⁱ	1,279	1,093
Post-employment Benefits	120	96
Other Long-term Benefits	-	-
Total ⁱⁱ	1,399	1,189

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

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

Significant transactions with government related entities

Dhelkaya Health received funding from the Department of Health of \$52.3 million (2023: \$49.0 million) and indirect contributions of \$1.0 million (2023: \$0.3 million). Balances callable as at 30 June 2024 are \$1.1 million (2023: \$1.8 million) and receivable amounts total \$3.9 million (2023: \$3.3 million).

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

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

The Standing Directions of the Assistant Treasurer require the Dhelkaya 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.

Transactions with KMPs and other related parties

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

Outside of normal citizen type transactions with Dhelkaya Health, there were no related party transactions that involved key management personnel, their close family members or their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties. There were no related party transactions with Cabinet Ministers required to be disclosed in 2024 (2023: none).

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 8.4: Related Parties (continued)

There were no related party transactions required to be disclosed for the Dhelkaya Health Board of Directors, Chief Executive Officer and Executive Directors in 2024 (2023: none).

Note 8.5: Remuneration of Auditors

Victorian Auditor-General's Office

Audit of the financial statements

Total remuneration of auditors

2024 \$'000	2023 \$'000
45	43
45	43

Note 8.6: Events occurring after the balance sheet date

There are no events occurring after the Balance Sheet date.

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 8.7 Joint arrangements

Principal Activity	Ownership Interest	
	2024 %	2023 %
Loddon Mallee Rural Health Alliance Provision of Information Technology Services	9.95	10.41

Dhelkaya Health's interest in the above joint arrangement is detailed below. The amounts are included in the financial statements under their respective categories:

	2024 \$'000	2023 \$'000
Current assets		
Cash and cash equivalents	1,886	1,467
Receivables	247	214
Prepaid expenses	115	301
Total current assets	2,248	1,982
Non-current assets		
Property, plant and equipment	77	86
Total non-current assets	77	86
Total assets	2,325	2,068
Current liabilities		
Payables	560	694
Other Current Liabilities	819	439
Total current liabilities	1,379	1,133
Total liabilities	1,379	1,133
Net assets	946	935
Equity		
Accumulated surplus	946	935
Total equity	946	935

Notes to the Financial Statements

For the Financial Year ended 30 June 2024

Note 8.7 Joint arrangements

Dhelkaya Health's interest in revenues and expenses resulting from joint arrangements are detailed below:

	2024 \$'000	2023 \$'000
Income		
Grants	1,828	1,677
Other income	129	28
Total income	1,957	1,705
Expenses		
Other Expenses from Continuing Operations	1,922	1,522
Depreciation	24	24
Total expenses	1,946	1,546
Net result	11	159

Contingent liabilities and capital commitments

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

Notes to the Financial StatementsFor the Financial Year ended 30 June 2024

Note 8.8: Equity**Contributed capital**

Contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of the Dhelkaya Health.

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

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

Specific restricted purpose reserves

The specific restricted purpose reserve is established where Dhelkaya Health has possession or title to the funds but has no discretion to amend or vary the restriction and/or condition underlying the funds received.

Note 8.9: Economic dependency

Dhelkaya 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. Dhelkaya Health provides essential services and is predominately 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 Dhelkaya Health's operations and on that basis, the financial statements have been prepared on a going concern basis.



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Healthier Together