



Echuca Regional Health

Supporting everyone to be healthy and live well

Annual REPORT 2025



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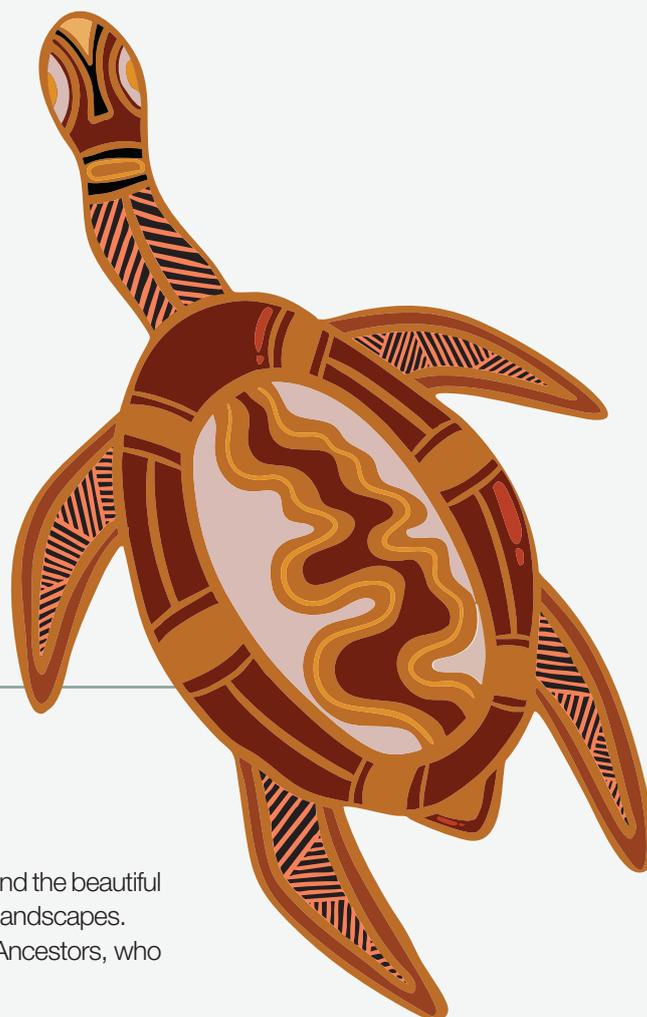
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Acknowledgement of Country

Echuca Regional Health acknowledges Yorta Yorta Communities and the beautiful and unique Yorta Yorta Country, waterways and animals of these landscapes. We also acknowledge the Elders of these communities and their Ancestors, who are and will always be, the continuing Traditional Custodians.



Welcome

This annual report outlines the operational and financial performance for Echuca Regional Health from 1 July 2024 to 30 June 2025.

Relevant Ministers

The responsible Ministers during the reporting period were:

**MINISTER FOR HEALTH
MINISTER FOR AMBULANCE SERVICES**
The Hon. Mary-Anne Thomas
1 July 2024 to 30 June 2025

MINISTER FOR HEALTH INFRASTRUCTURE
The Hon. Mary-Anne Thomas
1 July 2024 to 19 December 2024
The Hon. Melissa Horne
19 December 2024 to 30 June 2025

**MINISTER FOR MENTAL HEALTH
MINISTER FOR AGEING**
The Hon. Ingrid Stitt
1 July 2024 to 30 June 2025

**MINISTER FOR DISABILITY
MINISTER FOR CHILDREN**
The Hon. Lizzie Blandthorn
1 July 2024 to 30 June 2025







Manner of Establishment

The original Echuca District Hospital opened in 1882 and was renamed Echuca Regional Health (ERH) in November 1993 following amalgamation with Echuca Community Health Service.

The Governor-in-Council issued an order on 26 October 1993 declaring Echuca Regional Health to be a public hospital. The order took effect on 1 November 1993 and Schedule 1 of the *Health Services Act 1988* was amended accordingly.

About Echuca Regional Health

Established in 1882, Echuca Regional Health (ERH) has been caring for its community for 143 years.

Our health service delivers a broad and integrated range of care — including acute, medical, surgical, sub-acute, residential aged care, community services, and a dedicated Cancer and Wellness Centre. We are also a key regional hub for education and training in healthcare.

ERH provides health services to a catchment population of approximately 52,000 people across the Campaspe Shire in northern Victoria and the Murray River Council in southern New South Wales. These regions span over 16,000 square kilometres and include key townships such as Echuca, Kyabram, Tongala, Rochester, Moama, Barham, and Mathoura.

ERH is proudly located on Yorta Yorta country in Echuca — a place of deep cultural significance where the Murray (Dhungala), Campaspe (Yakoa), and Goulburn (Gaiyila) rivers meet. The name “Echuca” itself is a Yorta Yorta word meaning “Meeting of the Waters,” reflecting both the region’s natural features and its long standing importance as a gathering place.

We are deeply committed to working in partnership with Aboriginal Community Controlled Health Organisations, including Njernda and Viney Morgan Aboriginal Medical Services, to ensure culturally safe and inclusive care for all.

As we reflect on the past year, this report highlights our progress, celebrates our achievements, and reinforces our ongoing dedication to delivering high-quality, compassionate care to everyone in our region.



Our Purpose

Supporting everyone to be healthy and live well

Our Vision

Everyone in Our Community Is Healthy And Lives Well

Our Values

Echuca Regional Health has adopted a common set of values across the organisation and developed associated behaviours around these values.



Collaboration

Together we achieve. We co-operate with others to co-design our service and support the achievement of shared goals.



Accountability

We monitor our impact. We are open, honest, responsive and transparent. We act with integrity and care about being a safe, calm and connected place to work and receive care.



Respect

We listen, are kind and treat everyone with respect and dignity. We value difference and empower everyone. We are friendly.



Excellence

We continually learn and improve both individually and collectively. We are innovative leaders who deliver outstanding results.



Our Services

ACUTE SERVICES

- High Dependency
- Medical
- Obstetric
- Paediatric
- Surgical
- Emergency Department
- Short Stay Unit
- Theatre
- Pharmacy

SUB-ACUTE HOSPITAL

- Palliative Care
- Rehabilitation
- Geriatric Evaluation and Management

RESIDENTIAL AGED CARE

- Glanville Village

EDUCATION, TRAINING AND RESEARCH

- Accommodation Services (staff and students)
- Volunteers

SERVICES AVAILABLE TO THE COMMUNITY

- Alcohol and Other Drugs
- Cardiac Rehabilitation
- Chemotherapy/Cancer Support Services
- Children and Family Services
- Chronic Pain Pathway
- Cognitive, Dementia and Memory Service
- Community Palliative Care
- Community Rehabilitation
- Complex Care
- Dental / Oral Health
- Diabetes
- Enhanced Maternity Care Program
- First Nations Health
- Flood Recovery
- Geriatric Evaluation and Management
- Greater Bendigo Loddon Campaspe Local
- Haemodialysis
- headspace
- Hospital in the Home

- Loddon Children's Health and Wellbeing Local
- Maternity Care
- McGrath Breast Care Nurse
- NDIS
- Occupational Therapy
- Opioid Replacement Therapy Pharmacotherapy
- Physiotherapy
- Podiatry
- Population Health
- Primary Care Clinic
- Prostate Care Specialist Nurse
- Fracture Clinic
- Pulmonary Rehabilitation
- Sexual Health
- Smiles 4 Miles
- Smile Squad
- Specialist Continence
- Specialist Consulting
- Speech Pathology
- Transition Care Program
- Wellbeing Primary Mental Health

Our Year In Review

1 July 2024 - 30 June 2025



29,882

People attended
our Emergency
Department



4,287

Ambulances arrived
at our Emergency
Department



4,275

Operations
were performed



1,104

Staff
employed



373

Babies were
delivered



17,560

People were
admitted
to Hospital



Echuca Regional Health

Supporting everyone to be healthy and live well



Fundraising Acknowledgements



ERH recognises and is deeply appreciative of the generous support received from individuals, staff, families, businesses, trusts, foundations, and community groups. It gives us great pleasure to acknowledge donations above \$5,000 received from 1 July 2024 to 30 June 2025:

- 444 Run
- Angela Bowles
- Camp 4 Cancer
- Clarke Brothers Run
- Estate of Mr J Harrison
- Estate of Mr N Murphy
- Estate of Mr P Morton
- Echuca Toyota
- Epicentre Girls Brunch
- ERH Volunteer Pop Up Shops
- Girls Night Out Committee
- Horizon Committee
- Judy and Andrew McGillivray
- Kagome Echuca
- Kylie Ayres
- Moama Bowling Club
- Moama Bowling Club (Bowls Club)
- Moama RSL
- Nick Evans
- Peter Green
- Rich River Golf Club
- TMAD Foundation
- WorkLocker Echuca



Executive Officers

Board Chairperson and Chief Executive Report

On behalf of the Board and staff at Echuca Regional Health (ERH), we are proud to present the 143rd Report of Operations and Annual Report for the year ended 30 June 2025.

During the past 12 months, ERH launched a new 2024-2027 Strategic Plan. Key priorities include delivering care with kindness, ensuring seamless transitions, supporting staff, and leading with strength and compassion. Our strategy is guided by four pillars; **Our People, Our Service, Our Community**, and **Our Future** – and lived through our values; **Collaboration, Accountability, Respect**, and **Excellence**.

At ERH, we are committed to delivering a safe, calm, and connected experience for our patients, residents, and their families. We provide timely, responsive, and high-quality care through contemporary service models that are co-designed with our consumers and delivered as close to home as possible.

Person-centred care is embedded across the organisation – from strategic governance to frontline services. Our consumers play an active role in planning their care and shaping the design of our services, contributing to the ongoing evolution of healthcare at ERH.

Safety and quality are not only guiding principles at ERH; they are core values demonstrated by every team member, every day. Our unwavering commitment to safe, effective, and person-centred care is supported by a robust Clinical Governance Framework, strong leadership, and a culture of continuous improvement, accountability, and learning.

Over the past year, ERH has achieved many important milestones:

- Passed a short-notice NSQHS assessment with all actions met.
- Achieved accreditation for Glanville Village, NDIS, headspace, and the Postgraduate Medical Council of Victoria.
- Led Rochester's ongoing flood recovery with integrated health and psychosocial support.
- Delivered surgical reform in partnership with the Department of Health and Loddon Mallee services.
- Hosted our third Research Symposium.
- Won the Campaspe Murray Business Award – Large Professional Service Community category.
- Celebrated our Dental Manager, Carmel Beck, as Employee of the Year in the Campaspe Murray Business Awards.
- Was a finalist in the Premier's Medium Health Service and Care Closer to Home Awards for stroke innovation.
- Was a finalist in the 2024 WorkSafe Awards for staff safety engagement.
- Raised \$427,000 through a community campaign supporting mental health services.

Our commitment to reconciliation and cultural safety remains strong.

This year, we:

- Partnered with Weenthunga for cultural safety training.
- Embedded the Cultural Competence Continuum Tool in performance reviews.
- Were gifted the name Wanyarra Mulana by Yorta Yorta Elders for our Cancer and Wellness Centre.

We also implemented a Reconciliation Action Plan, Environmental Sustainability Strategy, Workforce Plan, and Occupational Health and Safety Strategy.

Chief Executive Officer Update

In May 2025, ERH farewelled CEO Robyn Lindsay who commenced in the role in 2022. During her tenure, Robyn guided the Health Service through significant growth, helped reshape our strategic direction following the pandemic, led our response to the 2022 flood emergency, and played a key role in enhancing the service profile.

The Board and Executive team extend their sincere appreciation to Robyn for her outstanding leadership and valued contributions over the past three years.

The Board extends their sincere thanks to Robyn Rudge (Executive Director Finance and Corporate Services) for her leadership as Interim CEO.



Board Director Update

In June 2025, we farewelled Board Director Michelle Johns, who served on the Board since her initial appointment in 2019. We extend our sincere appreciation to Michelle for her significant contributions and dedicated service during her appointment term.

Life Governor Awards

The single biggest honour the Board of Directors can bestow on an individual is to award them a Life Governorship in recognition of their outstanding contribution to the Health Service. At the 2024 142nd Annual General Meeting of the Health Service, the Board awarded Life Governorships to Mr Christopher Turner and Dr Bala Kumar (BK) Pillai.

Staff Recognitions

During the past year a number of our staff reached service milestones and we congratulate these many staff members;

- 38 staff were recognised for 10 years of service
- 12 staff were recognised for 15 years of service
- 14 staff were recognised for 20 years of service
- Seven staff were recognised for 25 years of service
- Six staff were recognised for 30 years of service
- Four staff were recognised for 35 years of service
- One staff member was recognised for 40 years of service

Annual Staff and Volunteer Recognition Awards

At our awards celebration held in November 2024, a number of staff received awards, and we congratulate the following;

- **CARE Values;** Sally Minchin
- **Leadership;** Karen Taylor
- **Innovation, Quality and Research;** Allira O'Brien and Lauren Thompson
- **Workplace Safety;** Sue Healy and Melissa Courts
- **CEO discretionary Award;** Katherine Formica
- **Volunteer of the Year Award;** Jennifer Stevens

As we reflect upon the achievements over the past 12 months, the Board express gratitude to ERH's dynamic, diverse and highly skilled staff members and volunteers, whose professionalism and dedication was once again evident, in alignment with our values.

Finally, a sincere thank you to our community for your ongoing support and your collaboration to continually improve our services and we look forward to continuing to grow together.

5.2.3 Declaration in the Report of Operations - Responsible Bodies Declaration (Standing Directions 2018)

In accordance with the *Financial Management Act 1994*, we are pleased to present the Echuca Regional Health report of operations for 30 June 2025.

Stacy Williams
Board Chairperson
30 June 2025

Robyn Rudge
Chief Executive Officer (interim)
30 June 2025

Executive Officers



Robyn Rudge
(appointed April 2025)
Interim Chief Executive Officer
B.Comm, CPA

Robyn Lindsay
(July 2024-April 2025)
Chief Executive Officer

BPhysio, MHLthSci, ProfCertHSM,
GAICD

The Chief Executive Officer leads the ERH staffing team to deliver the strategic vision of the health service. This is achieved by ensuring high levels of operational performance, staff engagement and strong partnerships. Through the delegation provided by the Board to the CEO, the role provides oversight to the safety of staff and patients, the planning for services and infrastructure, and the compliance with all relevant legislative and compliance frameworks. The role ensures appropriate risk management frameworks are in place and that ERH delivers our priorities in a manner aligned to our organisational values.



Maree Woodhouse
**Executive Director Nursing
Midwifery/Chief Nursing
Officer**

RN, RM, BN, GCAdvNurs,
GradDipMid, DipMgt, MHA, GAICD

The Executive Director of Nursing and Midwifery/Chief Nursing Officer is responsible for nursing professional standards across all services and has operational responsibility for Acute Inpatient Services; Sub-Acute, Maternity, Emergency Department, Perioperative Services, Glanville Village Aged Care, Cancer and Wellness, and After Hours Management. Responsibility also includes Infection Prevention and Control and the Quality, Risk and Innovation Unit and ensures quality standards are maintained and ERH continues to meet accreditation requirements for each service.



Dr Annemarie Newth
**Executive Director Medical
Services /Chief Medical Officer**
BSc, BHB, MSc (Hons), MBChB

The Executive Director Medical Services and Chief Medical Officer is responsible for medical professional standards across all services. The Executive Director Medical Services portfolio includes the Connecting the Docs Program, Mortuary Services, Research, Medico-Legal Services (including Freedom of Information), Pharmacy and the contracted services of Pathology (Austin Pathology) and Medical Imaging (I-MED). The Executive Director Medical Services provides operational oversight of the medical workforce and supports the Medical Workforce Unit and Medical Consulting Suites.





Cynthia Robins
Executive Director
Community Services

BaPH, BaNursing, RN, Ass.Dip.App. Sci (Myotherapy), GAICD, CHIA, MPH/TM

The Executive Director of Community Services leads a comprehensive range of services including Aboriginal Health, paediatric and adult Allied Health, Dental, Alcohol and Other Drugs, Pharmacotherapy, Wellbeing Primary Mental Health, headspace, Adult and Older Adult Mental Health and Wellbeing Local, Infant, Child and Family Mental Health and Wellbeing Local, Community Rehabilitation, Community Nursing, Community Palliative Care, Hospital in the Home, Residential-In-Reach, Post-Acute Care, Complex Care and Medical Consulting Suites, to enable continued health and wellbeing across the lifespan. Home and centre-based care are now recognised as 'ERH at Home' to highlight the value of care delivered in home or community based settings. Key to the success of positive health outcomes, is a continued focus on population health and primary prevention (healthy eating, active living, gender equity and a reduction in tobacco related harm, including vaping), initiatives that are led and driven by the Community Services Division across the ERH catchment.



Laura Tomamichael
(appointed May 2025)
Executive Director Finance
and Corporate Services
(interim)

B.Comm, CPA

Robyn Rudge
Executive Director Finance
and Corporate Services

B.Comm, CPA

The Executive Director of Finance and Corporate Services is responsible for the day to day provision of non-clinical support services throughout the health service, including Finance and Governance, Information and Communication Technology, Payroll, Engineering, Health Information Services, Food and Café Services, Fleet, Cleaning, Procurement and Supply, Environmental and Security Services.



India-Rose Hutchinson
(appointed March 2025)
Executive Director People,
Culture and Safety (interim)

Dip. HRM

Angela Hussey
(July 2024 to March 2025)
Executive Director People,
Culture and Safety

Grad. Cert (HR)

The Executive Director of People, Culture and Safety provides strategic leadership and oversight across a broad portfolio including Human Resources, Education, Training and Research, Occupational Health and Safety, Medical Workforce, Volunteers and Accommodation Services. With a focus on fostering a positive, safe and high-performing workplace culture, and ensuring alignment of people strategies with organisational goals by leading initiatives that support workforce pathways, attraction and retention, wellbeing, safety, engagement and capability.



Board of Directors

Organisational Chart

Robyn Rudge
Chief Executive (Interim)

- Manager, Office of the CEO
- Manager, Governance Strategy and Planning
- Senior Medical Advisor

Cynthia Robins
Executive Director
Community Services

- Aboriginal Liaison
- Allied Health Services
- Community Rehabilitation
- Community Nursing/Hospital In The Home/Community Palliative Care
- Consulting Suites
- National Disability Insurance Scheme/Early Childhood Intervention
- Oral Health
- Population Health
- Primary Mental Health
 - Alcohol and Other Drugs
 - GBLC Local
 - headspace
 - Wellbeing and Primary Mental Health
- Residential In-Reach, Post-Acute Care and Complex Care

Dr Annemarie Newth
Executive Director
Medical Services/Chief Medical Officer

- Connecting the Docs
- Consulting Suites
- Diagnostic Services
- Medical Workforce
- Medico-Legal
- Mortuary
- Pharmacy
- Research



India-Rose Hutchinson
Executive Director
People, Culture and Safety (Interim)

- Education and Training
- Human Resources
- Medical Workforce
- Occupational Health and Safety
- Volunteers



Maree Woodhouse
Executive Director
Nursing and Midwifery/
Chief Nursing Officer

- Inpatient Services
 - Maternity
 - Surgical
 - Medical
 - High Dependency
 - Sub-Acute
 - Stroke
- Emergency Department
- Cancer and Wellness
 - Oncology
 - Renal Dialysis
- Infection Prevention and Control
- Perioperative Services
- Quality, Risk and Innovation
- Residential Aged Care

Robyn Rudge
Executive Director
Finance and Corporate Services

- Engineering and Facilities Management
- Environmental Services
- Food Services
- Security
- Finance
- Health Information Services
- Information, Communication and Technology
- Procurement and Supply
- Payroll
- Workforce Systems



Board Directors

From 1 July 2024 to 30 June 2025, the Board consisted of nine independent non-executive directors elected for terms of up to three years, with the option of re-election for a maximum of nine years; appointed by the Governor in Council on the Minister for Health's recommendation, the Board is accountable to the Minister for Health for ensuring ERH is efficiently managed, delivers high-quality care and services that meet community needs, achieves financial and non-financial performance targets, and upholds governance standards by declaring any pecuniary interests and withdrawing from related proceedings.

Stacy Williams

(Chairperson)

Appointed 11 August 2022

First Appointed: 1 July 2021

Warren Jose

(Junior Vice Chairperson)

Appointed 5 December 2024

First Appointed: 1 July 2022

Janet Chapman

First Appointed: 1 July 2022

Simone Knight

First Appointed: 1 July 2023

Scott Webb

(Senior Vice Chairperson and Treasurer)

Appointed 7 March 2024

First Appointed: 1 July 2020

Daniel Butel

First Appointed: 1 July 2020

Dr Sydney Paul

First Appointed: 1 July 2018

Michelle Johns

(Junior Vice Chairperson)

6 July 2023 - 5 December 2024

First Appointed: 6 August 2019

Christopher Sykes

First Appointed: 1 July 2020

Audit and Risk Committee

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

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

Members of ERH's Audit Committee for the 2024-25 financial year were:

Daniel Butel

Committee Chair

(Board Director)

Simone Knight

(Board Director)

July – December 2024

Rachel McAsey

(External Member)

Reappointed May 2024

Scott Webb

(Board Director - Treasurer)

Dr Sydney Paul

(Board Director – Clinical

Governance & Quality Committee

Representative)

Sarah Gee

(External Member)

Appointed December 2023

Fundraising Committee - Community Members

Michael DuBourg (reappointed December 2023)
Neil Thomas (appointment concluded June 2025)
Skye Engwerda (appointed July 2023)
Britt Allman (appointed June 2024)

Consumer Advisory Committee - Community Members

Deb Mellor (resigned January 2025)
Bernie Altmann (appointed July 2023)
Caroline Arrowsmith (appointed July 2023)
Greg Hansford (appointed July 2024)
Fran Galvin (appointed July 2024)
Suzanne Solly (appointed July 2024)
Melissa Sheldon (appointed September 2024)

Occupational Health, Safety and Wellbeing

ERH continues to manage the risk of all health and safety of all employees, volunteers, and visitors where practicable to do so, complying with our obligations under the *Occupational Health and Safety Act 2004*, Occupational Health and Safety Regulations 2017 and other legislation and standards that support safety.

We have also been working towards improving our safety culture and performance through:

- Development of the ERH Occupational Health and Safety Strategy that focuses on five key pillars;
 1. Culture, Leadership and Capability
 2. Systems and Reporting
 3. Risk Management and Hazard Awareness
 4. Occupational Violence and Aggression; and
 5. Psychological Safety.
- Introduction of the ERH Violence prevention, management and response framework in response to one of our identified highest safety risks for staff
- Focused communication campaigns reinforcing the messaging of 'Your Safety First'
- Dedicated Board Committee overseeing People, Culture and Safety
- Embedding risk management processes through the introduction of tools and supported on the job training



OCCUPATIONAL HEALTH AND SAFETY STATISTICS	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
The number of reported hazards/incidents for the year per 100 FTE	32.51	30.48	41.57	41.28
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	1.04	0.83	1.81	1.0
The average cost per WorkCover claim for the year	\$22,538	\$59,719	\$26,021	\$64,138

OCCUPATIONAL VIOLENCE STATISTICS	2024 - 2025
WorkCover accepted claims with an occupational violence cause per 100 FTE	0
Number of accepted WorkCover claims with lost time injury with an occupational cause per 1,000,000 hours worked	0
Number of occupational violence incidents reported	120
Number of occupational violence incidents reported per 100 FTE	17.14
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	1.0%

Workforce Data

LABOUR CATEGORY	June Current Month FTE		Average Monthly FTE	
	2024	2025	2024	2025
Nursing	305	305	290	301
Administration and Clerical	111	102	111	104
Medical Support	53	55	57	57
Hotel and Allied Services	96	82	97	77
Medical Officers	3	3	2	2
Hospital Medical Officers	37	46	40	42
Sessional Clinicians	13	14	11	13
Ancillary Staff (Allied Health)	83	78	83	78

Financial Information

Operational and Financial Performance

Echuca Regional Health budgeted for a breakeven operating result of \$0.00M deficit (as per Statement of Priorities). However the operating result was \$0.299M deficit for the 2024-2025 financial year.

	2025 \$000	2024 \$000	2023 \$000	2022 \$000	2021 \$000
Operating Result*	(299)	(3,568)	373	246	-
Total revenue	151,850	135,489	128,400	115,654	96,659
Total expenses	(157,342)	(143,209)	(130,857)	(112,576)	(99,931)
Net result from transactions	(5,492)	(7,720)	(2,437)	3,078	(3,272)
Total other economic flows	72	(2,204)	(442)	77	264
Net result	(5,420)	(9,924)	(2,899)	3,115	(3,008)
Total assets	222,756	210,826	163,821	144,651	137,067
Total liabilities	(64,628)	(47,278)	(37,933)	(32,865)	(29,583)
Net assets/Total equity	158,128	163,548	125,888	111,786	107,484

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

Reconciliation between the net result from transactions to the Statement of Priorities Operating Result

	2024 -2025 (\$000)
Operating Result	(299)
Capital purpose income	3,565
Specific income	767
Expenditure for capital purpose	
Depreciation and amortisation	(9,483)
Finance costs (other)	(42)
Net gain/(loss) on non-financial assets	126
Net gain/(loss) on Financial instruments	(78)
Other gains/(losses) from Other Economic Flows	24
Net result from transactions	(5,420)



Consultancies Information

Details of consultancies (under \$10,000)

In 2024-2025, there were nil consultancies where the total fees payable to the consultants were less than \$10,000.

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

In 2024-25, there were nil consultancies where the total fees payable to the consultants were \$10,000 or greater.

Government Advertising Campaign

Nil to report

Grants and Transfer Payments

Echuca Regional Health did not administer any grants, transfer payments or Commercial-in-Confidence grants in 2024-25.

Reviews and Study Expenses

During 2024-25, there were nil reviews and studies undertaken by Echuca Regional Health.

Information and Communication Technology (ICT) expenditure

For the 2024-25 reporting period, Echuca Regional Health had a total ICT expenditure of \$2.5m, with the details shown below;

BUSINESS AS USUAL (BAU) ICT EXPENDITURE	NON-BUSINESS AS USUAL (NON-BAU) ICT EXPENDITURE		
Total (excluding GST)	Total=Operational expenditure and Capital Expenditure (excluding GST) (a) + (b)	Operational expenditure (excluding GST) (a)	Capital expenditure (excluding GST) (b)
\$2.3 million	\$0.2 million	-	\$0.2 million

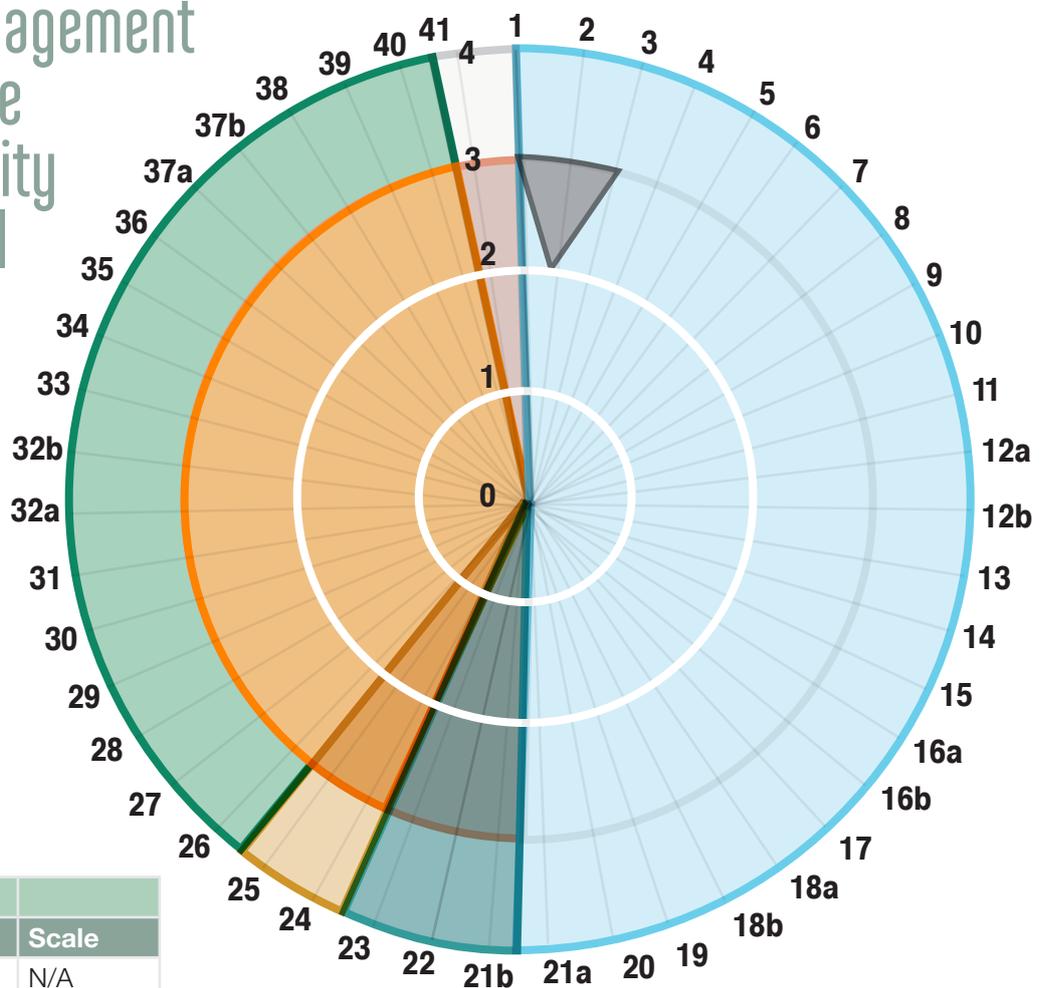
Asset Management Accountability Framework

The following sections summarise ERH'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: www.dtf.vic.gov.au/infrastructureinvestment/asset-managementaccountability-framework

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

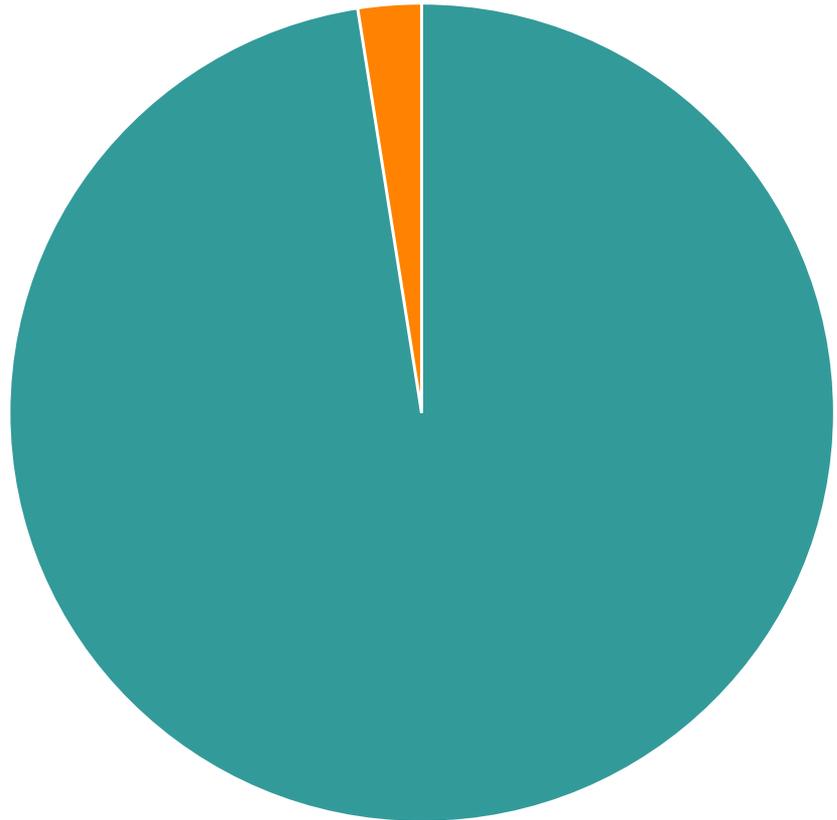
Asset Management Compliance and Maturity Rating Tool



Legend	
Status	Scale
Not Applicable	N/A
Innocence	0
Awareness	1
Developing	2
Competence	3
Optimising	4
Unassessed	U/A



Target Overall Asset Management Compliance



Legend	
Comply	■
Non Applicable	■
Partial/Non Comply	■
Unassessed	■

Whole-Of-Life Asset Management

Leadership and Accountability	Asset Planning	Asset Acquisition	Asset Operation	Asset Disposal
Overview And Key Requirements	Asset Management Strategy	Overview Acquisition	Monitoring and Preventative Action	Disposal Process
Governance	Risk Management and Contingency		Maintenance of Assets	
Allocating Asset Management			Record Keeping	
Monitoring Asset Performance			Asset Valuation	
Asset Management System				
Reporting To Government				
Evaluation of Asset Management				
Other Requirements				

Emergency Procurement

Nil to report.

Social procurement activities under the Social Procurement Framework

Social procurement creates an opportunity for ERH to use our buying power to deliver social and sustainable outcomes that help to build a fair, inclusive and sustainable Victoria. ERH's Social Procurement Strategy identified three key Social and Sustainable Procurement Framework objectives for the organisation, based on a list of 10 objectives published by the Victorian Government in its Social Procurement Framework: 1. Opportunities for Victorian Aboriginal people 2. Opportunities for Victorians with a disability 3. Sustainable Victorian social enterprises and Aboriginal businesses. As shown in the table below, ERH currently engages with three Social Benefits Supplier with an annual spend of \$97,054.34.

FY24-25 SPF Direct Spend Metrics - Echuca Regional Health	
All Suppliers	
Number of Suppliers engaged	1109
Total Expenditure (excl. GST)	\$82,086,241.98
Social Benefit Suppliers	
Number of Social Benefit Suppliers engaged	3
Total Expenditure with Social Benefit Suppliers (excl. GST)	\$97,054.34
SPF Objectives: Opportunities for Victorian Aboriginal People	
SPF Outcome: Purchasing from Victorian Aboriginal businesses	
Metric 1. Number of Victorian Aboriginal businesses engaged	1
Metric 2. Total expenditure with Victorian Aboriginal businesses (excl. GST)	\$13,665.80
SPF Objectives: Opportunities for Victorians with Disability	
SPF Outcome: Purchasing from Victorian social enterprises led by a mission for people with disability and Australian disability enterprises	
Metric 3. Number of Victorian social enterprises led by a mission for people with disability and Australian disability enterprises engaged	2
Metric 4. Total expenditure with social enterprises led by a mission for people with disability and Australian disability enterprises (excl. GST)	\$83,338.54
SPF Objectives: Opportunities for Victorian priority jobseekers	
SPF Outcome: Purchasing from Victorian social enterprises led by a mission for job readiness and employment of Victorian priority jobseekers	
Metric 5. Number of Victorian social enterprises led by a mission for job readiness and employment of Victorian priority jobseekers engaged	0
Metric 6. Total expenditure with Victorian social enterprises led by a mission for job readiness and employment of Victorian priority jobseekers (excl. GST)	\$0.00
SPF Objectives: Sustainable Victorian social enterprises and Aboriginal businesses	
SPF Outcome: Purchasing from Victorian social enterprises and Aboriginal businesses	
Metric 7. Number of Victorian social enterprises engaged	2
Metric 8. Total expenditure with Victorian social enterprises (excl. GST)	\$83,388.54
Metric 9. Number of Victorian Aboriginal businesses engaged	1
Metric 10. Total expenditure with Victorian Aboriginal businesses (excl. GST)	\$13,665.80

Social procurement activities under the Social Procurement Framework



Environmental Performance

	2024 - 2025	2023 - 2024	2022 - 2023	2021 - 2022
Peak kWh	1,820,001	1,815,400	1,773,694	1,640,048
Off Peak kWh	1,690,006	1,707,913	1,736,462	1,570,856
Mj	21,822,872	23,988,546	24,017,096	25,035,652
kL	46,428	34,406	31,634	44,454
Recycled kL	10,025	11,565.69	8,476	9,163

Greenhouse Gas Emissions

TOTAL GREENHOUSE GAS EMISSIONS (Tonnes CO2e)	2024-2025	2023-2024	2022-2023	2021 - 2022
Scope 1	1,172	1,289	1,354	1,322
Scope 2	2,314	2,317	2,979	3,021
Total	3,486	3,606	4,332	4,344

NORMALISED GREENHOUSE GAS EMISSIONS				
Emissions per unit of floor space (kgCO2e/m2)	175.76	209.97	218.43	291.03
Emissions per unit of Separations (kgCO2e/ Separations)	199.39	241.19	275.42	314.80
Emissions per unit of bed-day (LOS+Aged Care OBD) (kgCO2e/OBD)	50.19	68.20	4,332	74.37



Stationary Energy

TOTAL STATIONARY ENERGY PURCHASED BY ENERGY TYPE (GJ)	2024 - 2025	2023 - 2024	2022 - 2023	2021 - 2022
Electricity	14,908	14,965	12,615	11,952
Natural Gas	22,392	24,318	26,273	25,673
Total	37,300	39,283	38,888	37,625

NORMALISED STATIONARY ENERGY CONSUMPTION				
Energy per unit of floor space (GJ/m ²)	1.88	1.98	1.96	1.89
Energy per unit of Separations (GJ/Separations)	2.13	2.30	2.47	2.72
Energy per unit of bed-day (LOS+Aged Care OBD)	0.54	0.64	0.68	0.64

TOTAL WATER CONSUMPTION BY TYPE (kL)				
Potable Water	46,428.60	46,899.26	45,209	40,037
Total	46,428.60	46,899.26	45,209	40,037

NORMALISED WATER CONSUMPTION (POTABLE AND CLASS A)				
Water per unit of floor space (kL/m ²)	2.34	2.36	2.27	2.01
Water per unit of Separations (kL/Separations)	2.66	2.75	2.87	2.90
Water per unit of bed-day (LOS+Aged Care OBD) (kL/OBD)	0.67	0.76	0.79	0.68

WASTE	2024 - 2025	2023 - 2024	2022 - 2023	2021 - 2022
Total waste generated (kg clinical waste+kg general waste+kg recycling waste)	203,745	202,135	199,835	197,694
Total waste to landfill generated (kg clinical waste+kg general waste)	198,005	196,095	195,005	197,004
Total waste to landfill per patient treated ((kg clinical waste+kg general waste)/PPT)	0.39	0.31	0.28	0.20
Recycling rate % (kg recycling / (kg general waste+kg recycling))	101.25	98.55	97.95	100.00

Disclosures required under legislation

Building Act 1993

Echuca Regional Health fully complies with the building and maintenance provisions of the *Building Act 1993*. ERH and Glanville Village Aged Care Facility maintain essential safety measures and maintenance. All works and testing are verified during and at completion using a Certificate of Occupancy for essential safety measure testing.

ERH undergoes regular internal and external audits regarding fire, risk assessments and safety compliance to ensure ongoing adherence to Safety and Building codes.

Carers Recognition Act 2012

ERH has taken all practical measures to ensure that its employees, agents and carers have an awareness and understanding of care relationship principles and this is reflected in our models of care to ensure the Health Service complies with its obligations under *The Act*.

Freedom of Information Act 1982

FOI requests received	2024-2025
Total	105
Access granted in full	105
Access granted in part	0
Access denied in full	0
Applications withdrawn	0
Applications not proceeded with	0
Applications released outside FOI Act	0
Applications not yet finalised	0
Decisions made out of statutory time periods	0
Requests from Parliamentary Members	1
Requests from Media	0

The *Freedom of Information (FOI) Act* gives you the right to request information and access your medical record and, in certain cases, our activities.

For the 2024-25 financial year, ERH received 105 application requests from the public and all requests were granted with no extensions and no over or out of the statutory time line.

No requests in 2024-25 were subject to complaints/internal review by the Office of Victorian Information Commissioner.

The FOI application fee as at 1 July 2024 was \$32.70 with a search fee of \$20.00 and 20c per page for photocopying and postage cost.

FOI requests for Echuca Regional Health can be forwarded to the;

ERH FOI Officer, Echuca Regional Health, 226 Service Street Echuca VIC 3564
or emailed to foi@erh.org.au

Further information about FOI is available: <https://ovic.vic.gov.au/freedom-of-information>
or email enquiries@ovic.vic.gov.au



Gender Equality Act 2020

Echuca Regional Health (ERH) is committed to improving the diversity, equity and inclusion practices that are informed by our workplace gender audit data and aligned to the gender equality principles of the Act.

Over the past two years ERH has made significant progress towards promoting gender equality across the Health Service. In 2024, ERH was required to submit a progress report to demonstrate what actions have been taken towards achieving workplace gender equality. The Gender Equality Commissioner performed a review of this report and found that ERH had met requirements under the *Gender Equality Act 2020* and our progress report was deemed compliant.

ERH continues to commit to achieving gender equality through a number of strategies which align with the Gender Equality Act including;

1. Gender composition of governing bodies
2. Gender composition at all levels of the workforce
3. Gender pay equity
4. Workplace sexual harassment
5. Recruitment and promotion
6. Leave and flexibility and
7. Gendered workforce segregation.

The delivery of the Gender Equality Action Plan (GEAP) is overseen by the Executive Director People, Culture and Safety.

The 2021-2025 ERH GEAP can be accessed via www.erh.org.au/publications

Local Jobs First Act 2003

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

Public Interest Disclosure Act 2012 (Vic)

Echuca Regional Health (ERH) is committed to the aims and objectives of the *Public Interest Disclosures Act 2012 (Vic)*.

ERH does not tolerate detrimental action being taken against any person in relation to the making of a public interest disclosure or any other 'whistleblower' disclosure protected by law. ERH has developed procedures for the protection of persons from detrimental action being taken against them by ERH's officers and employees.

The procedures are readily available to ERH's officers and employees through ERH's intranet. The procedure accessible to members of the public is available at www.erh.org.au. The ERH website search function also points to the relevant procedure through the search terms of 'whistleblower', 'protected disclosure' and 'public interest disclosure'.

A copy of the procedure is also available from our Privacy Officer to whom all enquiries on this matter should be directed.

Nil disclosures were made during the financial year 2024-2025.

Safe Patient Care Act 2015

Echuca Regional Health has no matters to report in relation to its obligations under section 40 of the *Safe Patient Care Act 2015*.

Statement of National Competition Policy

ERH complies with the Government requirement and policies regarding competitive neutrality.

Additional Information available on request

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

- Declarations of pecuniary interests have been duly completed by all relevant officers.
- Details of shares held by senior officers as nominee or held beneficially.
- 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 health service.
- Details of any major external reviews carried out on the health service.
- Details of major research and development activities undertaken by the health service that are not otherwise covered either in the report of operations or in a document that contains the financial statements and report of operations.
- 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 health service to develop community awareness of the health service 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 health service and details of time lost through industrial accidents and disputes, which is not otherwise detailed in the report of operations.
- A list of major committees sponsored by the health service, the purposes of each committee and the extent to which those purposes have been achieved.
- Details of all consultancies and contractors including consultants/contractors engaged, services provided, and expenditure committed for each engagement.

This information is available on request from:

Robyn Rudge
Executive Director Finance and Corporate Services
Echuca Regional Health
Telephone: 03 5485 5037
Email: enquiries@erh.org.au



Attestations and Declarations

Standing Directions 2018: (Financial Management Compliance attestation, 5.1.4)

I, Stacy Williams, on behalf of Echuca Regional Health, certify that Echuca Regional Health has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

Stacy Williams
Board Chairperson
Echuca Regional Health
11 September 2025

Data Integrity Declaration

I, Carol-Anne Lever, certify that Echuca Regional Health has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Echuca Regional Health has critically reviewed these controls and processes during the year.

Carol-Anne Lever
Accountable Officer
Chief Executive Officer
Echuca Regional Health
11 September 2025

Conflict of Interest Declaration

I, Carol-Anne Lever, certify that Echuca Regional 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 Echuca Regional 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.

Carol-Anne Lever
Accountable Officer
Chief Executive Officer
Echuca Regional Health
11 September 2025

Integrity, Fraud and Corruption Declaration

I, Carol-Anne Lever, certify that Echuca Regional Health has put in place appropriate internal controls and processes to ensure that integrity, fraud and corruption risks have been reviewed and addressed at Echuca Regional Health during the year.

Carol-Anne Lever
Accountable Officer
Chief Executive Officer
Echuca Regional Health
11 September 2025

Compliance with HealthShare Victoria (HSV) Purchasing Policies

Schedule 1 and 5 health services are required to comply with the requirements of the Purchasing Policies as set out in the *Health Services Act 1988 (Vic)*.

No compliance issues

I, Carol-Anne Lever, certify that Echuca Regional 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.

Carol-Anne Lever
Accountable Officer
Chief Executive Officer
Echuca Regional Health
11 September 2025

Disclosure Index

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

Legislation	Manner of establishment and the relevant Ministers	Page Ref
Standing Directions and Financial Reporting Directions Report of operations		
Charter and purpose		
FRD 22	Manner of establishment and the relevant Ministers	1, 3
FRD 22	Purpose, functions, powers, and duties	4
FRD 22	Nature and range of services provided	5
FRD 22	Activities, programs, and achievements for the reporting period	6
FRD 22	Significant changes in key initiatives and expectations for the future	8
Management and Structure		
FRD 22	Organisational structure	12
FRD 22	Workforce data/employment and conduct principles	15
FRD 22	Workforce inclusion policy	-
FRD 22	Occupational Health and Safety	14
Financial and Other Information		
FRD 22	Summary of the financial results for the year	16
FRD 22	Significant changes in financial position during the year	16
FRD 22	Operational and budgetary objectives and performance against objectives	16
FRD 22	Subsequent events	-
FRD 22	Details of consultancies under \$10,000	17
FRD 22	Details of consultancies over \$10,000	17
FRD 22	Disclosure of government advertising expenditure	17
FRD 22	Disclosure of ICT expenditure	17
FRD 22	Asset Management Accountability Framework	18
FRD 22	Disclosure of emergency procurement	19
FRD 22	Disclosure of social procurement activities under the Social Procurement Framework	20
FRD 22	Disclosure of procurement complaints	-
FRD 22	Disclosure of reviews and study expenses	17
FRD 22	Disclosure of grants and transfer payments	17
FRD 22	Application and operation of <i>Freedom of Information Act 1982</i>	24
FRD 22	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	24
FRD 22	Application and operation of <i>Public Interest Disclosure Act 2012</i>	25
FRD 22	Statement on National Competition Policy	26
FRD 22	Application and operation of <i>Carers Recognition Act 2012</i>	24
FRD 22	Additional information available on request	26
FRD 24	Environmental data reporting	22
FRD 25	Local <i>Jobs First Act 2003</i> disclosures	25



Legislation	Manner of establishment and the relevant Ministers	Page Ref
Compliance attestation and declaration		
SD 5.1.4	Financial Management Compliance attestation	27
SD 5.2.3	Declaration in Report of Operations	9
	Attestation on Data Integrity	27
	Attestation on managing Conflicts of Interest	27
	Attestation on Integrity, Fraud, and Corruption	27
	Compliance with Health Share Victoria (HSV) Purchasing Policies	27

Other Reporting Requirements		
	Reporting of outcomes from Statement of Priorities 2024-2025	30
	Occupational Violence reporting	15
	Reporting obligations under the <i>Safe Patient Care Act 2015</i>	25
	Reporting of compliance regarding Car Parking Fees (if applicable)	-

Financial statements Declaration		
SD 5.2.2	Declaration in financial statements	42

Other requirements under Standing Directions 5.2		
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	40
SD 5.2.1(a)	Compliance with Standing Directions	40
SD 5.2.1(b)	Compliance with Model Financial Report	40

Other disclosures as required by FRDs in notes to the financial statements ^{(a)(b)}		
FRD 11	Disclosure of Ex gratia Expenses	40
FRD 103	Non-Financial Physical Assets	52
FRD 110	Cash Flow Statements	45
FRD 112	Defined Benefit Superannuation Obligations	50
FRD 114	Financial Instruments – general government entities and public non-financial corporations	-

Legislation	Page Ref
<i>Freedom of Information Act 1982 (Vic) (FOI Act)</i>	24
<i>Building Act 1993</i>	24
<i>Public Interest Disclosures Act 2012</i>	25
<i>Carers Recognition Act 2012</i>	24
<i>Local Jobs Act 2003</i>	25
<i>Financial Management Act 1994 ^(b)</i>	-

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

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

Reporting against Statement of Priorities

Part A

Strengthen all clinical governance systems, as per the Victorian Clinical Governance Framework, to ensure safe, high-quality care, with a specific focus on building and maintaining a strong safety culture, identifying, reporting, and learning from adverse events, and early, accurate recognition and management of clinical risk to and deterioration of all patients.

Mandatory Priorities

Priority	2024 - 2025 Outcome
<p>Improve paediatric patient outcomes by implementing the “ViCTOR track and trigger” observation chart and escalation system whenever children have observations taken.</p>	<p>ERH has embedded ViCTOR charts into paediatric care protocols, ensuring effective monitoring and escalation of deterioration. Compliance is audited and reviewed by the Standard 8 Deteriorating Patient Committee.</p> <p>COMPLETE</p>

Improve access to timely emergency care by implementing strategies that improve whole of system patient flow to reduce emergency department wait times and improve ambulance to health service handover times.

Embed internal standards and agreements that support the delivery of patient centred care, through identification of ‘how we do things here’ to support patient flow.

Internal Professional Standards (“The ERH Way”) were developed and implemented to support consistent, patient-centered care and improve staff wellbeing.

Multidisciplinary working groups regularly assess and enhance patient flow strategies, with Monitor and PRISM data reflecting sustained improvements.
A third medical unit (MU3) was launched to expand capacity and support emergency care access, with positive feedback across departments.

COMPLETE



Develop and implement a health service Budget Action Plan (BAP) in partnership with the Department to manage cost growth effectively to ensure the efficient operation of the health service.

Deliver on the key initiatives as outlined in the Budget Action Plan (BAP).

BAP initiatives were integrated into the 2024–25 budget to achieve a breakeven target. The 2024-25 year-end operating result for ERH was a deficit of \$27k excluding the LMRHA joint venture. Including the LMRHA joint venture, the comprehensive result was a deficit of \$299k.

COMPLETE

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.

A core set of PowerBI dashboards and reports were developed for use across the organisation, to enhance performance monitoring and support evidence-based decision-making. These reports support and enable predicative NWAU analytics to monitor NWAU target achievement while maintaining safe care and controlled expenditure.

COMPLETE

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.

Implementation of Reconciliation Action Plan (RAP)

One year into the Innovate Reconciliation Action Plan (RAP) implementation, significant achievements include enhanced visibility of First Nations culture through RAP artwork, the launch of the Wanyarra Mulana (Active Spirit) – One’s Personal Journey, Cancer Journal with VACCHO, and increased staff participation in NAIDOC events like Dharnya Day. Engagement in National Reconciliation Week has improved, alongside strengthened collaborations between Echuca Regional Health (ERH) and local Aboriginal Community Controlled Health Organisations (ACCHOs).

Learning and unlearning cultural biases to support anti-racism efforts has been the major focus for 2024-25. Staff feedback highlights the positive impact of these initiatives:

- “Cultural immersion experiences have nourished my soul.”
- “Awareness of privilege has illuminated systemic barriers faced by Indigenous peoples and people of colour.”

Additionally, the Blak Butterfly Framework, implemented through the Loddon Mallee Health Network (LMHN), has advanced ERH’s commitment to reducing racism with actions like the Malka Room Guidelines and improved patient interaction monitoring in the Emergency Department, fostering a culturally safe environment for First Nations peoples.

ONGOING

Expand the delivery of high-quality cultural safety training for all staff to align with the Aboriginal and Torres Strait Islander cultural safety framework. This training should be delivered by independent, expert, community-controlled organisations or a Kinaway or Supply Nation certified Aboriginal business.

Implement mandatory cultural safety training and assessment for all staff in alignment with the Aboriginal and Torres Strait Islander cultural safety framework, and developed and/or delivered by independent, expert, and community-controlled organisations, Kinaway or Supply Nation certified Aboriginal businesses.

ERH is committed to fostering cultural awareness and implementing culturally safe practices through various strategic initiatives.

Key actions undertaken in 2024-25 included:

Weenthunga Cultural Safety and Awareness Training

ERH partnered with Weenthunga, an independent First Nations-led educator, to provide cultural safety training for leaders. This initiative enhances managers' understanding of the systemic barriers faced by Aboriginal and Torres Strait Islander peoples, enabling them to lead more inclusive and culturally safe teams.

Cultural Competence Continuum Tool

This tool has been integrated into Performance and Development Reviews (PDRs) for all staff, ensuring cultural capability is viewed as a shared responsibility and a critical component of professional development.

ERH Learning and Development Strategy

A dedicated cultural learning stream was added to the 2024 Learning and Development Program. This stream offers various opportunities that guide staff from unconscious incompetence to conscious competence in cultural safety, recognising that cultural understanding is a dynamic and evolving process requiring ongoing engagement.

Mandatory Cultural Awareness Module

Currently, ERH's compliance rate for the Aboriginal and Torres Strait Islander Cultural Awareness e-learning module is 86%, with a target of 100%. Compliance is monitored via Manager BI Compliance Dashboards and reported quarterly to the Executive and Board People and Culture Committee.

Although there is more work ahead, the foundational efforts made this year have established strong momentum and demonstrate ERH's commitment to advancing cultural safety within the organisation.

ONGOING



Improve employee experience across four initial focus areas to assure safe, high-quality care: leadership, health and safety, flexibility, and career development and agility

Implement ERH Occupational Health and Safety (OH&S) Strategy

The first year of our OH&S Strategy has been highly productive, achieving significant advancements across all strategic pillars and laying a strong foundation for sustainable safety improvements at ERH.

Culture, Leadership, and Capability

ERH was recognised as a finalist in the 2024 WorkSafe Awards for our commitment to Effective Consultation and Engagement in Workplace Safety, led by our Health and Safety Representatives (HSRs). This reflects our developing safety culture, with staff actively participating in initiatives aligned with our “Your Safety First” commitment.

Systems and Reporting

The introduction of the ChemWatch chemical management system has enhanced compliance processes, increasing transparency and accountability.

Risk Management and Hazard Awareness

An internal OH&S audit identified 10 strengths, 7 moderate findings, and 2 minor findings. Key strengths include strategic planning, HSR engagement, and safety communication. Since the audit in November 2024, three findings have been substantially addressed. Environmental hazard inspections in October 2024 and March 2025 resulted in 41 corrective actions, all successfully resolved.

Occupational Violence and Aggression (OVA)

ERH has made significant progress in addressing occupational violence and aggression. Key initiatives include:

- **Implementation of a Violence Prevention Framework:** A structured approach to managing violence and aggression.
- **Establishment of an OVA Committee:** A multidisciplinary team oversees governance and risk assessment related to occupational violence.
- **‘Break Free’ Training for Staff:** This program enhances skills in managing challenging behaviors with positive feedback on improved preparedness.
- **Expansion of Duress Alarm Systems:** Additional alarms enhance emergency response and staff safety.

Psychological Safety

The 2024 People Matter Survey showed improvements in employee well-being and psychological safety, signaling a positive cultural shift attributed to our focus on safety. Our “Your Safety First” campaign has reframed organisational priorities to emphasise staff well-being as essential for high-quality patient care.

ONGOING

Develop ERH Workforce Plan

Implementation of the workforce plan continued across all areas of the health service. Key initiatives in 2024-25 included:

The **Connecting the Docs (CTD)** initiative, aimed at addressing medical workforce shortages in seven regional health services, has received seed funding from the Department of Health for program expansion. The CTD aligns with both ERH and regional priorities and includes personalised meetings with candidates to assess their needs and suitability.

Phase 2 of the expansion will include onboarding an additional ten health services over the next 12 months, with readiness assessments to ensure compatibility.

Through collaboration, the CTD program supports medical workforce development and aligns with state-wide goals of equitable access and sustainability.

Additionally, the **Single Employer Model** trial is simplifying employment for medical trainees in rural areas by allowing them to remain with one health service throughout their rotations. Key benefits include unified employment, consistent pay and conditions, and improved continuity.

In 2025, ERH credentialed two Nurse Practitioners (NPs) in Palliative Care and Diabetes Education, with plans to enhance access to specialist care. A third NP candidate is being supported in Cardiorespiratory care.

Despite challenges in attracting Allied Health graduates post-pandemic, particularly for dentists and therapists, ERH is working with Dental Health Services Victoria to offer incentives and has created new Allied Health Educator positions to strengthen our workforce and enhance training opportunities.

ONGOING

Partner with other organisations (e.g., community health, ACCHOs, PHNs, General Practice, and private health) to drive further collaboration and build a more integrated system

Work collaboratively with Loddon Mallee Health Network to progress implementation of a shared Human Resource Information System.

In April 2025, ERH formed a strategic partnership with Bendigo Health to deploy a new Learning Management System (LMS) known as GOLD. This system is utilised across Victorian Health Services and aligns ERH with a wider network of users, facilitating collaboration, resource sharing and group purchasing opportunities for educational modules. This initiative reflects a proactive commitment to the regional objective of establishing a unified LMS across the Loddon-Mallee region.

Although progress on the regional project for the SuccessFactors HRIS system was largely suspended throughout 2024-25 due to funding limitations, recent developments have reinstated momentum. Most health services have received approval to resume regional implementation efforts starting in October 2025.

The ERH Board formally approved the organisation's participation in the Loddon Mallee Health Network (LMHN) regional implementation of SuccessFactors during their Corporate Board meeting held in June 2025.

ONGOING



Reporting against Statement of Priorities

Part B: Performance Priorities

High Quality and Safe Care

Key Performance Measure	Target	Result
Infection Prevention and Control		
Percentage of healthcare workers immunised for influenza	94%	99%
Continuing Care		
Average change in the functional independence measure (FIM) score per day of care for rehabilitation separations	≥ 0.645	1.407
Adverse Events		
Percentage of reported sentinel events for which a root cause analysis (RCA) report was submitted within 30 business days from notification of the event	100%	100%
Aged Care		
Public sector residential aged care services overall star rating	100%	100%
Patient Experience		
Percentage of patients who reported positive experiences of their hospital stay	95%	96%
Aboriginal Health		
The gap between the number of Aboriginal patients who discharged against medical advice compared to non-Aboriginal patients	0%	2%
The gap between the number of Aboriginal patients who 'did not wait' presenting to hospital emergency non-Aboriginal patients	0%	3%

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

Strong Governance, Leadership and Culture

Key Performance Measure	Target	Result
Organisational Culture		
People matter survey – Percentage of staff with an overall positive response to safety culture survey questions	80%	77%

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

Timely Access to Care

Key Performance Measure	Target	Result
Emergency Care		
Percentage of patients transferred from ambulance to emergency department within 40 minutes	80%	88%
Number of emergency patients with a length of stay in the ED greater than 24 hours	0	6
Mean ED length of stay (admitted) in minutes	306	276
Mean ED length of stay (non-admitted) in minutes	240	156
Inpatient length of stay in minutes	3,669	3,559
Specialist Clinics		
Percentage of patients referred by a GP or external specialist who attended a first appointment within the recommended timeframe	95%	90.3%
Home Based Care		
Percentage of admitted bed days delivered at home	15.1%	13.8%

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

Effective Financial Management

Key Performance Measure	Target	Result
Operating result (\$m)	(\$0.00)	-\$0.30
Adjusted current asset ratio	0.7 or 3% improvement from health service base target	0.88
Variance between forecast and actual Net Result From Transactions (NRFT) for the current financial year ending 30 June	5% movement in forecast revenue and expenditure forecasts	Achieved

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



Reporting against Statement of Priorities

Part C:

Activity Achieved 2024-25

Funding Type	Activity Achievement
Consolidated Activity Funding	
Acute admitted, sub-acute admitted, emergency services, non-admitted NWAU	17,794
Acute Admitted	
National Bowel Cancer Screening Program NWAU	-
Acute Admitted DVA	66.73
Acute Admitted TAC	23.73
Other Admitted	-
Acute Non-Admitted	
Emergency Services	4121.20
Subacute/Non-Acute, Admitted and Non-admitted	
Palliative Care Non-admitted NWAU	-
Subacute - DVA	16.14
Health Independence Program - DVA	-
Aged Care	
Residential Aged Care	21,696
HACC	2,158
Primary Health	
Community Health/Primary Care Programs	4,174
Community Health Other	-
Other	
Health Workforce	31
Other specified funding	-
Total Funding	108,897

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





Echuca Regional Health

Supporting everyone to be healthy and live well

Financial Report



Independent Auditor's Report

To the Board of Echuca Regional Health

Opinion	<p>I have audited the financial report of Echuca Regional Health (the health service) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2025 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • board member's, accountable officer's and chief finance & accounting officer's declaration.
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In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and Australian Accounting Standards – Simplified Disclosures.

Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
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Board's responsibilities for the financial report	<p>The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>
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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
12 September 2025

Simone Bohan
as delegate for the Auditor-General of Victoria

Echuca Regional Health

Financial Statements

Financial Year ended 30 June 2025

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

The attached Financial Statements for Echuca Regional 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 2025 and the financial position of Echuca Regional Health at 30 June 2025.

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

We authorise the attached Financial Statements for issue on 11th September 2025.



Stacy Williams
Chair



Carol-Anne Lever
Chief Executive Officer



Robyn Rudge
Chief Finance and Accounting Officer

Echuca
11th September 2025

Echuca
11th September 2025

Echuca
11th September 2025

Comprehensive Operating Statement

Echuca Regional Health

For the Financial Year Ended 30 June 2025

	Note	2025 \$000	2024 \$000
Revenue and income from transactions			
Revenue from contracts with customers	2.1	144,343	93,479
Other sources of income	2.1	5,057	40,431
Non-operating activities		2,450	1,579
Total revenue and income from transactions		151,850	135,489
Expenses from transactions			
Employee expenses	3.1	(108,191)	(99,134)
Depreciation	4.1	(9,483)	(7,059)
Other operating expenses	3.1	(39,668)	(37,016)
Total expenses from transactions		(157,342)	(143,209)
Net result from transactions - net operating balance		(5,492)	(7,720)
Other economic flows included in net result			
Net gain/(loss) on sale of non-financial assets		126	(2,073)
Net loss on financial instruments		(78)	(247)
Other gain from other economic flows		24	116
Total other economic flows included in net result		72	(2,204)
Net result		(5,420)	(9,924)
Other economic flows - other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment revaluation surplus	4.1(b)	-	47,584
Total other comprehensive income		-	47,584
Comprehensive result		(5,420)	37,660

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

Balance Sheet

Echuca Regional Health

As at 30 June 2025

	Note	2025 \$000	2024 \$000
Financial assets			
Cash and cash equivalents	6.1	36,683	20,187
Receivables	5.1	9,431	7,695
Contract assets		1,458	22
Total financial assets		47,572	27,904
Non-financial assets			
Prepayments		726	2,932
Inventories		1,023	980
Property, plant and equipment	4.1	173,435	179,010
Total non-financial assets		175,184	182,922
Total assets		222,756	210,826
Liabilities			
Payables	5.2	26,577	11,661
Contract liabilities		2,415	2,648
Borrowings		2,715	2,914
Employee benefits	3.1(b)	23,493	20,320
Other liabilities	5.3	9,428	9,735
Total liabilities		64,628	47,278
Net assets		158,128	163,548
Equity			
Revaluation surplus	SCE	131,759	131,759
Contributed capital	SCE	24,804	24,804
Accumulated surpluses	SCE	1,565	6,985
Total Equity		158,128	163,548

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

Cash Flow Statement

Echuca Regional Health

For the Financial Year Ended 30 June 2025

Note	2025 \$000	2024 \$000
Cash flows from operating activities		
Operating grants from State Government	118,636	108,539
Operating grants from Commonwealth Government	15,128	14,129
Capital grants from State Government	3,565	5,430
Patient fees received	5,111	4,525
Donations and bequests received	705	706
GST received from ATO	1,762	4,374
Interest income received	1,811	1,579
Other receipts received	14,592	3,493
Total receipts	161,310	142,775
Payments to employees	(105,808)	(97,958)
Payments for supplies and consumables	(29,199)	(23,575)
GST paid to ATO	(295)	(695)
Other payments	(4,480)	(15,482)
Total payments	(139,782)	(137,710)
Net cash flow from operating activities	21,528	5,065
Cash flows from investing activities		
Proceeds from sale of non-financial assets	126	164
Purchase of non-financial assets	(4,783)	(3,367)
Net cash flows used in investing activities	(4,657)	(3,203)
Cash flows from financing activities		
Repayment of borrowings	(785)	(585)
Receipt of borrowings	800	1,638
Repayment of accommodation deposits	(4,235)	(3,072)
Receipt of accommodation deposits	3,845	4,912
Net cash flows from/(used in) financing activities	(375)	2,893
Net increase in cash and cash equivalents held	16,496	4,755
Cash and cash equivalents at beginning of year	20,187	15,432
Cash and cash equivalents at end of year	36,683	20,187

6.1

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

Statement of Changes in Equity

Echuca Regional Health

For the Financial Year Ended 30 June 2025

	Property, Plant and Equipment Revaluation Surplus	Contributed Capital	Accumulated Surplus / (Deficit)	Total
	\$000	\$000	\$000	\$000
Balance at 1 July 2023	84,175	24,804	16,909	125,888
Net result for the year	-	-	(9,924)	(9,924)
Other comprehensive income for the year	47,584	-	-	47,584
Balance at 30 June 2024	131,759	24,804	6,985	163,548
Net result for the year	-	-	(5,420)	(5,420)
Balance at 30 June 2025	131,759	24,804	1,565	158,128

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

Notes to the Financial Statements

Echuca Regional Health For the Financial Year Ended 30 June 2025

Structure

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

Note 1 About this Report

These financial statements represent the audited general purpose financial statements for Echuca Regional Health for the year ended 30 June 2025.

Echuca Regional Health is a not-for-profit entity established as a public agency on 26th October 1993 under the Health Services Act 1988 (Vic). A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

This section explains the basis of preparing the financial statements.

Note 1.1 Basis of preparation

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

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

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

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

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

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

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

The financial statements are presented in Australian dollars.

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

The annual financial statements were authorised for issue by the Board of Echuca Regional Health on 11th September 2025.

Note 1.2 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.

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

Note 1.3 Reporting entity

The financial statements include all the activities of Echuca Regional Health.

Echuca Regional Health's principal address is:
226 Service Street
Echuca, Victoria 3564

Note 1.4 Economic Dependency

Echuca Regional 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. Echuca Regional Health provides essential services and is predominantly dependent on the continued financial support of the State Government, particularly the Department of Health (DH), and the Commonwealth funding via the National Health Reform Agreement (NHRA). The State of Victoria plans to continue Echuca Regional Health operations and on that basis, the financial statements have been prepared on a going concern basis.

Echuca Regional Health
For the Financial Year Ended 30 June 2025

Note 2 Funding delivery of our services

Echuca Regional Health's overall objective is to provide quality health services, supporting everyone to be healthy and live well. Echuca Regional Health Service is predominantly funded by grant funding for the provision of outputs. Echuca Regional Health also receives income from the supply of services.

Structure

2.1 Revenue and income from transactions

Note 2.1 Revenue and income from transactions

Revenue from contracts with customers
Other sources of income
Total revenue and income from transactions

	2025	2024
Note	\$'000	\$'000
2.1(a)	144,343	93,479
2.1(b)	5,057	40,431
	149,400	133,910

Note 2.1(a) Revenue from contracts with customers

Government grants (State) - Operating
Government grants (Commonwealth) - Operating
Patient and resident fees
Commercial activities
Total revenue from contracts with customers

	2025	2024
	\$'000	\$'000
	123,632	74,513
	14,408	13,256
	5,127	4,550
	1,176	1,160
	144,343	93,479

How we recognise revenue from contracts with customers

Government grants

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

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

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

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

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

Echuca Regional Health
For the Financial Year Ended 30 June 2025

Note 2.1(b) Other sources of income

Note	2025 \$'000	2024 \$'000
Government grants (State) - Operating ⁽¹⁾	(4,996)	34,570
Government grants (Commonwealth) - Operating	720	691
Government grants (State) - Capital	3,565	1,891
Other capital purpose income	19	117
Capital donations	664	640
Assets received free of charge or for nominal consideration	-	54
Salary and other recoveries	1,883	1,227
Other revenue from operating activities	3,202	1,241
Total other sources of income	5,057	40,431

⁽¹⁾ The negative balance in the current period is due to a negative transition grant of \$19m from the DH in the 2025 financial year.

How we recognise other sources of income

Government grants

Echuca Regional Health recognises income of not-for-profit entities under AASB 1058 where it has been earned under arrangements that are either not enforceable or linked to sufficiently specific performance obligations.

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

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

Capital grants

Where Echuca Regional Health receives a capital grant it recognises a liability, equal to the financial asset received less amounts recognised under other Australian Accounting Standards.

Income is recognised in accordance with AASB 1058 progressively as the asset is constructed which aligns with Echuca Regional 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.

Non-cash contributions from the Department of Health

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

Supplier	Description
Victorian Managed Insurance Authority	The Department of Health purchases non-medical indemnity insurance for Echuca Regional 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 with the Department of Health.

Note 3 The cost of delivering our services

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

Structure

3.1 Expenses incurred in the delivery of services

Note 3.1 Expenses incurred in the delivery of services

		2025	2024
	Note	\$'000	\$'000
Employee expenses	3.1(a)	108,191	99,134
Other operating expenses	3.1(c)	39,668	37,016
Total expenses incurred in the delivery of services		147,859	136,150

Note 3.1(a) Employee expenses

		2025	2024
		\$'000	\$'000
Salaries and wages		87,377	74,681
Defined contribution superannuation expense		9,053	7,558
Defined benefit superannuation expense		-	60
Agency expenses		1,839	5,082
Fee for service medical officer expenses		9,922	11,753
Total employee expenses		108,191	99,134

How we recognise employee expenses

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

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

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

Note 3.1(b) Employee-related provisions

Current provisions for employee benefits

		2025	2024
		\$'000	\$'000
Accrued Days Off		118	106
Annual Leave		8,745	7,231
Long Service Leave		9,729	8,847
Provisions for on-costs		2,513	2,187
Total current provisions for employee benefits		21,105	18,371

Non-current provisions for employee benefits

Long service leave		2,102	1,716
Provision for on-costs		286	233
Total non-current provisions for employee benefits		2,388	1,949
Total provisions for employee benefits		23,493	20,320

How we recognise employee related provisions

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

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

Annual leave and accrued days off

Liabilities for annual leave and accrued days off are all recognised in the provision for employee benefits as 'current liabilities' because Echuca Regional Health does not have an unconditional right to defer settlements of these liabilities.

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

- nominal value – if Echuca Regional Health expects to wholly settle within 12 months; or
- present value – if Echuca Regional 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 Echuca Regional 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 Echuca Regional Health expects to wholly settle within 12 months; and
- present value – if Echuca Regional 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. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service.

Provisions

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

Echuca Regional Health
For the Financial Year Ended 30 June 2025

Note 3.1(c) Other operating expenses

	2025	2024
	\$'000	\$'000
Other operating expenses		
Drug supplies	6,338	5,758
Medical and surgical supplies (including prostheses)	4,818	4,725
Diagnostic and radiology supplies	6,151	6,068
Other supplies and consumables	2,883	2,681
Fuel, light, power and water	1,418	1,327
Repairs and maintenance	1,063	1,202
Maintenance contracts	386	451
Medical indemnity insurance	2,201	1,896
Low value lease expenses	274	150
Other administrative expenses	14,136	12,758
Total other operating expenses	39,668	37,016

How we recognise other operating expenses

Expense recognition

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

Supplies and consumables

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

The following lease payments are recognised on a straight-line basis:

- short term leases – leases with a term of twelve months or less, and
- low value leases – leases with the underlying asset's fair value (when new, regardless of the age of the asset being leased) is no more than \$10,000.

Variable lease payments that are not included in the measurement of the lease liability, i.e. variable lease payments that do not depend on an index or a rate such as those based on performance or usage of the underlying asset, are recognised in the Comprehensive Operating Statement (except for payments which have been included in the carrying amount of another asset) in the period in which the event or condition that triggers those payments occurs. Echuca Regional Health's variable lease payments during the year ended 30 June 2025 was nil.

Other operating expenses

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

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

Echuca Regional Health
For the Financial Year Ended 30 June 2025

Note 4 Key assets to support service delivery

Echuca Regional 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 the Echuca Regional Health Service to be utilised for delivery of those services.

Structure

4.1 Property, plant & equipment
4.2 Depreciation

Note 4.1 Property, plant & equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land at fair value	6,432	6,432	-	-	6,432	6,432
Buildings at fair value	160,862	160,780	(7,734)	(142)	153,128	160,638
Leasehold improvements at fair value	1,225	1,225	(253)	(192)	972	1,033
Work in progress at cost	3,561	1,291	-	-	3,561	1,291
Plant and equipment at fair value	7,586	6,856	(2,932)	(2,443)	4,654	4,413
Motor vehicles at fair value	1,118	946	(210)	(258)	908	688
Medical equipment at fair value	7,313	7,151	(4,743)	(3,918)	2,570	3,233
Computer equipment at fair value	1,575	1,355	(887)	(678)	688	677
Furniture and fittings at fair value	1,367	1,315	(1,015)	(908)	352	407
Other equipment	486	479	(316)	(281)	170	198
Total property, plant and equipment	191,525	187,830	(18,090)	(8,820)	173,435	179,010

How we recognise property, plant and equipment

Items of property, plant and equipment 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.

Note 4.1 (a) Reconciliations of the carrying amount by class of asset

	Land	Buildings	Leasehold improvements	Work in progress	Plant & equipment	Motor vehicles
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 30 June 2024	6,432	160,638	1,033	1,228	4,413	688
Additions	-	-	-	3,181	-	552
Disposals	-	-	-	-	-	(175)
Transfers	-	82	-	(848)	730	7
Depreciation	-	(7,592)	(61)	-	(489)	(164)
Balance at 30 June 2025	6,432	153,128	972	3,561	4,654	908

	Medical equipment	Computer equipment	Furniture & fittings	Other equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 30 June 2024	3,296	677	407	198	179,010
Additions	99	221	23	7	4,083
Disposals	-	-	-	-	(175)
Transfers	-	-	29	-	-
Depreciation	(825)	(210)	(107)	(35)	(9,483)
Balance at 30 June 2025	2,570	688	352	170	173,435

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

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

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

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Buildings at fair value	1,030	1,030	(193)	(142)	837	888
Medical equipment at fair value	1,129	1,129	(451)	(225)	678	904
Motor vehicles at fair value	1,102	937	(201)	(249)	901	688
Total right of use assets	3,261	3,096	(845)	(616)	2,416	2,480

	Buildings	Medical equipment	Motor Vehicles	Total
	\$'000	\$'000	\$'000	\$'000
Balance at 30 June 2024	888	904	688	2,480
Additions	-	-	552	552
Disposals	-	-	(175)	(175)
Depreciation	(51)	(226)	(164)	(441)
Balance at 30 June 2025	837	678	901	2,416

Echuca Regional Health For the Financial Year Ended 30 June 2025

How we recognise right-of-use assets

Initial recognition

When Echuca Regional Health enters a contract, which provides the health services with the right to control the use of an identified asset for a period of time in exchange for payment, this contract is considered a lease.

Unless the lease is considered a short-term lease or a lease of a low-value asset, the contract gives rise to a right-of-use asset and corresponding lease liability.

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

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

Subsequent measurement

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

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

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

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

4.1(c) Impairment of property, plant and equipment

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

Note 4.2 Depreciation

How we recognise depreciation

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

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

Useful lives of non-current assets

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

	2025	2024
Buildings	10 to 48 years	10 to 48 years
Plant and equipment	6 to 15 years	6 to 15 years
Medical equipment	2 to 20 years	3 to 20 years
Computer equipment	3 to 8 years	3 to 8 years
Furniture and fittings	2 to 15 years	2 to 15 years
Motor vehicles	4 to 10 years	10 years
Leasehold improvements	20 years	20 years

Note 5 Other assets and liabilities

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

Structure

5.1 Receivables

5.2 Payables

5.3 Other liabilities

Note 5.1 Receivables

Current receivables

Contractual

Inter hospital debtors

Trade receivables

Patient fees

Allowance for impairment losses

Accrued revenue

Refundable rental bonds

Total contractable receivables

Statutory

GST receivable

Total statutory receivables

Total current receivables

Non-current receivables

Contractual

Long service leave - Department of Health

Total non-current receivables

Total receivables

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

Total receivables

GST receivable

Total financial assets classified as receivables

Note	2025 \$000	2024 \$000
	251	413
	1,179	527
	792	776
	(226)	(216)
	862	495
	-	5
	2,858	2,000
	574	749
	574	749
	3,432	2,749
	5,999	4,946
	5,999	4,946
	9,431	7,695
	9,431	7,695
	(574)	(749)
7.1	8,857	6,946

How we recognise receivables

Receivables consist of:

Contractual receivables, including debtors that relate to goods and services. These receivables are classified as financial instruments and are categorised as 'financial assets at amortised 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 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 for settlement within 30 days from the date of recognition.

Note 5.2 Payables

Current payables

Contractual

Trade creditors

Accrued salaries and wages

Accrued expenses

Deferred capital grant income

Inter - hospital creditors

Amounts payable to governments and agencies

Other

Total contractual payables

Statutory

GST payable

Total statutory payables

Total current payables

(i) Financial liabilities classified as payables

Total payables

Deferred capital grant income

GST payable

Total financial liabilities classified as payables

Note	2025 \$000	2024 \$000
	2,450	2,029
	3,431	2,726
	3,267	2,318
	4,362	3,715
	27	174
	12,417	209
	397	318
	26,351	11,489
	226	172
	226	172
	26,577	11,661
	26,577	11,661
	(4,362)	(3,715)
	(226)	(172)
7.1	21,989	7,774

Echuca Regional Health
For the Financial Year Ended 30 June 2025

How we recognise payables

Payables consist of:

Contractual payables, including payables that relate to the purchase of goods and services. These payables are classified as financial instruments and measured at amortised cost. Accounts payable and salaries and wages payable represent liabilities for goods and services provided to Echuca Regional 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 30 days.

Note 5.2 (a) Movement in deferred capital grant income

Opening balance of deferred capital grant income

Grant consideration for capital works received during the year

Deferred capital grant income recognised as income due to completion of capital works

Closing balance of deferred capital grant income

	2025	2024
	\$'000	\$'000
	3,715	-
	3,404	3,890
	(2,757)	(175)
	4,362	3,715

How we recognise deferred capital grant income

Grant consideration was received from the Department of Health to support both construction and equipment required for the Central Sterile Services Department (CSSD) and dental services.

Capital grant income is recognised progressively as the asset is constructed, since this is the time when Echuca Regional 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, Echuca Regional Health has deferred recognition of a portion of the grant consideration received as a liability for the outstanding obligations.

Note 5.3 Other liabilities

Current monies held in trust

Patient monies

Refundable accommodation deposits

Other monies

Total current monies held in trust

* Represented by:

Cash Assets

Total

	2025	2024
Note	\$'000	\$'000
	2	(2)
	9,304	9,694
	122	43
	9,428	9,735
6.1	9,428	9,735
	9,428	9,735

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 Echuca Regional Health upon admission. These deposits are liabilities which fall due and payable when the resident leaves the home.

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

Echuca Regional Health
For the Financial Year Ended 30 June 2025

Note 6 How we finance our operations

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

6.2 Commitments for expenditure

Note 6.1 Cash and cash equivalents

	2025	2024
Note	\$'000	\$'000
Cash on hand (excluding monies held in trust)	2	2
Cash at bank (excluding monies held in trust)	1,182	1,708
Cash at bank - CBS (excluding monies held in trust)	26,071	8,742
Total cash held for operations	27,255	10,452
Cash on hand (monies held in trust)	2	3
Cash at bank - CBS (monies held in trust)	9,426	9,732
Total cash held as monies held in trust	9,428	9,735
Total cash and cash equivalents	36,683	20,187

Note 6.2 Commitments for expenditure

30 June 2025

	Less than 1	1-5 years	Over 5 years	Total
	\$'000	\$'000	\$'000	\$'000
Capital expenditure commitments	7,342	-	-	7,342
Total commitments (inclusive of GST)	7,342	-	-	7,342
Less GST recoverable				(667)
Total commitments (exclusive of GST)	7,342	-	-	6,675

30 June 2024

Capital expenditure commitments	7,294	2,432	-	9,726
Total commitments (inclusive of GST)	7,294	2,432	-	9,726
Less GST recoverable				(884)
Total commitments (exclusive of GST)	7,294	2,432	-	8,842

How we disclose our commitments

Our commitments relate to expenditure, 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

Echuca Regional Health discloses short term and low value lease commitments which are excluded from the measurement of right-of-use assets and lease liabilities.

Echuca Regional Health
For the Financial Year Ended 30 June 2025

Note 7 Risks, contingencies and valuation uncertainties

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

Structure

7.1 Financial instruments

7.2 Contingent assets and contingent liabilities

7.3 Fair value determination

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 Echuca Regional Health's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example, taxes, fines and penalties). Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*.

		Carrying amount \$'000	Net gain/(loss) \$'000	Total interest income/(expense) \$'000	Fee income/(expense) \$'000	Impairment Loss \$'000
30 June 2025	Note					
Financial assets at amortised cost						
Cash and cash equivalents	6.1	36,683	-	1,727	-	-
Receivables and contract assets	5.1	8,857	-	-	-	226
Total financial assets⁽¹⁾		45,540	-	1,727	-	226
Financial liabilities at amortised cost						
Payables and contract liabilities	5.2	24,404	-	-	-	-
Borrowings		2,715	-	396	-	-
Refundable accommodation deposits	5.3	9,304	-	-	-	-
Other liabilities	5.3	124	-	-	-	-
Total financial liabilities⁽¹⁾		36,547	-	396	-	-
30 June 2024	Note					
Financial assets at amortised cost						
Cash and cash equivalents	6.1	20,187	-	793	-	-
Receivables and contract assets	5.1	6,968	-	-	-	216
Total financial assets⁽¹⁾		27,155	-	793	-	216
Financial liabilities at amortised cost						
Payables and contract liabilities	5.2	7,963	-	-	-	-
Borrowings		2,914	-	449	-	-
Refundable accommodation deposits	5.3	9,694	-	-	-	-
Other liabilities	5.3	41	-	-	-	-
Total financial liabilities⁽¹⁾		20,612	-	449	-	-

⁽¹⁾ The carrying amount excludes statutory receivables (i.e. GST receivable) and statutory payables (i.e. GST payable) and revenue in advance.

How we categorise financial instruments

Categories of financial assets

Financial assets at amortised cost

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

- the assets are held by Echuca Regional Health 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 subsequently measured at amortised cost using the effective interest method less any impairment.

Echuca Regional Health recognises the following assets in this category:

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

Financial assets at fair value through other comprehensive income

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

Financial liabilities are recognised when Echuca Regional 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.

Echuca Regional Health For the Financial Year Ended 30 June 2025

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.

Echuca Regional Health recognises the following liabilities in this category:

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

Reclassification of financial instruments

A financial asset is required to be reclassified between fair value between amortised cost, fair value through net result and fair value through other comprehensive income when, and only when, Echuca Regional 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.

Note 7.2 Contingent assets and contingent liabilities

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

Note 7.3 Fair value determination

How we measure fair value

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

The following assets and liabilities are carried at fair value:

- Financial assets and liabilities at fair value through net result
- Financial assets and liabilities at fair value through other comprehensive income
- 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.

Echuca Regional 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.

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

Fair value determination: non-financial physical assets

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

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

For all assets measured at fair value, Echuca Regional Health considers the current use as its highest and best use.

Specialised land and specialised buildings

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

During the reporting period, Echuca Regional Health held Crown Land. The nature of this asset means that there are certain limitations and restrictions imposed on its use and/or disposal that may impact their fair value.

The market approach is also used for specialised land although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the assets being valued.

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

For Echuca Regional Health, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation.

Echuca Regional Health
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Vehicles

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

Furniture, fittings, plant and equipment

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

Significant assumptions

Description of significant assumptions applied to fair value measurement:

Asset Class	Valuation technique	Significant assumptions	Range (weighted average)
Specialised land (Crown / freehold)	Market approach	Community Service	20%
Specialised buildings	Current replacement cost approach	Cost per square metre. Useful life.	\$350 - \$9,200/m ² (\$4,250) 10 - 48 years
Plant, equipment, furniture, fittings and vehicles	Current replacement cost approach	Cost per unit. Useful life.	\$2-\$610,000 (\$11,000 per unit) 2 - 20 years

^a A Community Service Obligation (CSO) of 20% was applied to Echuca Regional Health's specialised land.

Echuca Regional Health
For the Financial Year Ended 30 June 2025

Note 8 Other disclosures

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

Structure

- 8.1 Responsible persons disclosures**
- 8.2 Remuneration of executives**
- 8.3 Related parties**
- 8.4 Remuneration of auditors**
- 8.5 Events occurring after the balance sheet date**
- 8.6 Joint arrangements**

Note 8.1 Responsible persons disclosures

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

	Period	
Responsible Ministers:		
The Honourable Mary-Anne Thomas MP:		
Minister for Health	01/07/2024 - 30/06/2025	
Minister for Health Infrastructure	01/07/2024 - 19/12/2024	
Minister for Ambulance Services	01/07/2024 - 30/06/2025	
The Honourable Ingrid Stitt MP:		
Minister for Mental Health	01/07/2024 - 30/06/2025	
Minister for Ageing	01/07/2024 - 30/06/2025	
The Honourable Lizzy Blandthorn MP:		
Minister for Children	01/07/2024 - 30/06/2025	
Minister for Disability	01/07/2024 - 30/06/2025	
The Honourable Melissa Horne MP:		
Minister for Health Infrastructure	19/12/2024 - 30/06/2025	
Governing Boards:		
Mrs S Williams (Chair)	01/07/2024 - 30/06/2025	
Mr S Webb	01/07/2024 - 30/06/2025	
Dr S Paul	01/07/2024 - 30/06/2025	
Mrs M Johns	01/07/2024 - 30/06/2025	
Mr D Butel	01/07/2024 - 30/06/2025	
Mr C Sykes	01/07/2024 - 30/06/2025	
Mr W Jose	01/07/2024 - 30/06/2025	
Mrs J Chapman	01/07/2024 - 30/06/2025	
Ms S Knight	01/07/2024 - 30/06/2025	
Accountable Officers:		
Ms Robyn Lindsay - Chief Executive Officer	01/07/2024 - 27/04/2025	
Ms Robyn Rudge - Interim Chief Executive Officer	28/04/2025 - 30/06/2025	
Remuneration of responsible persons		
The number of Responsible Persons is shown in their relevant income bands:		
	2025	2024
Income band	No.	No.
\$0-\$9,999	-	1
\$10,000-\$19,999	8	9
\$20,000 - \$29,999	1	-
\$40,000 - \$49,999	1	-
\$340,000 - \$349,999	-	1
\$360,000 - \$369,999	1	-
Total numbers	11	11
	2025	2024
	\$'000	\$'000
Total remuneration received or due and receivable by responsible persons from the reporting entity amounted to:	565	513

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

Note 8.2 Remuneration of executives

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

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

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

Echuca Regional Health For the Financial Year Ended 30 June 2025

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

Total remuneration ⁽¹⁾
Total number of executives
Total annualised employee equivalent ⁽²⁾

Total remuneration	
2025	2024
\$'000	\$'000
1,342	1,148
7	5
5.0	5.0

⁽¹⁾ The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of Echuca Regional Health under AASB 124 Related Party Disclosures and are also reported within Note 8.3 Related Parties.

⁽²⁾ Annualised employee equivalent is based on working 38 ordinary hours per week over the reporting period.

Note 8.3 Related parties

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

Significant transactions with government related entities

Echuca Regional Health received funding from the Department of Health of \$122.2M (2024: \$104.7M) and indirect contributions of \$403K (2024: \$385K).

Expenses incurred by Echuca Regional 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 Echuca Regional Health to hold cash (in excess of working capital) in accordance with the State's centralised banking arrangements. All borrowings are required to be sourced from Treasury Corporation Victorian unless an exemption has been approved by the Minister for Health and the Treasurer.

Key management personnel

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

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

Entity	KMPs	Position title
Echuca Regional Health	Ms Stacy Williams	Chair of the Board
Echuca Regional Health	Mr Scott Webb	Board Member
Echuca Regional Health	Dr Sydney Paul	Board Member
Echuca Regional Health	Mrs Michelle Johns	Board Member
Echuca Regional Health	Mr Daniel Butel	Board Member
Echuca Regional Health	Mr Christopher Sykes	Board Member
Echuca Regional Health	Mr Warren Jose	Board Member
Echuca Regional Health	Mrs Janet Chapman	Board Member
Echuca Regional Health	Ms Simone Knight	Board Member
Echuca Regional Health	Ms Robyn Lindsay	Chief Executive Officer
Echuca Regional Health	Mrs Robyn Rudge	Interim Chief Executive Officer
Echuca Regional Health	Mrs Robyn Rudge	Executive Director of Finance & Corporate Services
Echuca Regional Health	Ms Laura Tomamichel	Interim Executive Director of Finance & Corporate Services
Echuca Regional Health	Ms Maree Woodhouse	Executive Director Nursing and Midwifery
Echuca Regional Health	Dr Annemarie Newth	Executive Director of Medical Services
Echuca Regional Health	Mrs Angela Hussey	Executive Director People and Culture
Echuca Regional Health	Ms India-Rose Hutchinson	Interim Executive Director People and Culture
Echuca Regional Health	Ms Cynthia Robins	Executive Director Community Services

Remuneration of key management personnel

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

Total compensation - KMPs ⁽¹⁾

2025	2024
\$'000	\$'000
1,907	1,644

⁽¹⁾ KMPs are also reported in Note 8.1 Responsible persons or Note 8.2 Remuneration of executives.

Transactions with KMPs and other related parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector 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 Echuca Regional Health, there were no related party transactions that involved KMPs, their close family members or their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties. There were no related party transactions with Cabinet Ministers required to be disclosed in 2025 (2024: none).

There were no related party transactions required to be disclosed for Echuca Regional Health Board of Directors, Chief Executive Officer and Executive Directors in 2025 (2024: none).

Echuca Regional Health
For the Financial Year Ended 30 June 2025

Note 8.4 Remuneration of auditors

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

	2025 \$'000	2024 \$'000
	41	40
	41	40

Note 8.5 Events occurring after the balance sheet date

There are no events occurring after the Balance Sheet date.

Note 8.6 Joint arrangements

	Principal Activity	Ownership Interest	
		2025 %	2024 %
Loddon Mallee Rural Health Alliance	Echuca Regional Health has entered into a joint operation called the Loddon Mallee Rural Health Alliance which was established to improve the operations' joint capability and capacity to use and acquire information and communication technology products and services.	9.01	8.91

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

	2025 \$'000	2024 \$'000
Total revenue and income	1,584	1,772
Total expenses	(1,870)	(1,731)
Total net result	(286)	41
Comprehensive result for the year	(286)	41
Total assets	2,060	2,106
Total liabilities	1,489	1,250
Total equity	571	856

Contingent liabilities and capital commitments

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

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